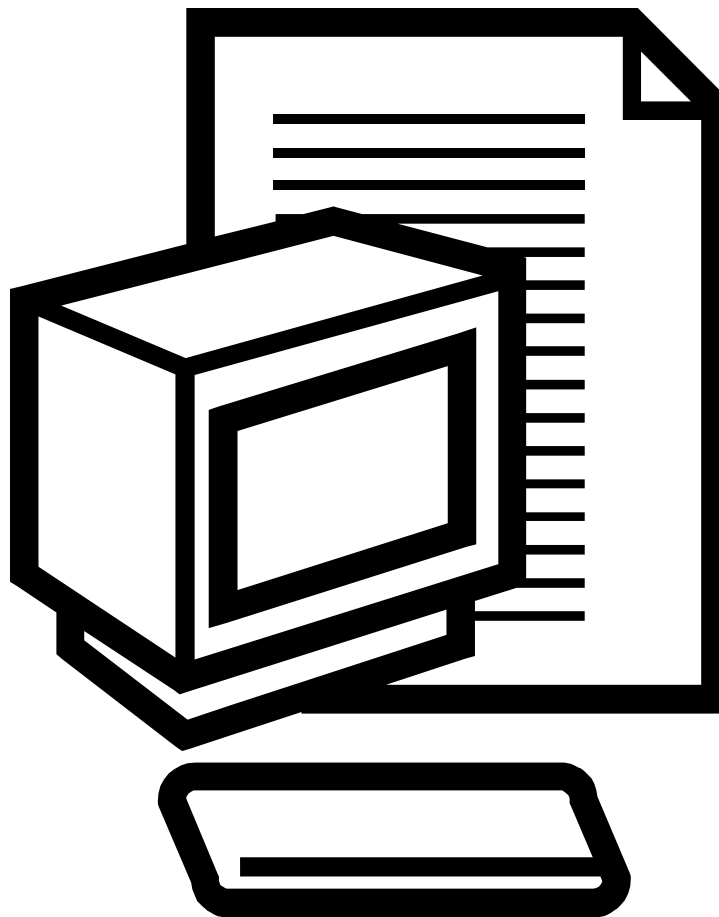




**State of California
Franchise Tax Board
Publication 1098
(Revised 2001)**



**Guidelines for the Development
and Use of Substitute, Scannable, and
Reproduced Tax Forms**

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All FTB Tax Forms

Introduction

The Franchise Tax Board (FTB) prescribes the format of California tax returns, schedules, statements, and declarations. California Revenue and Taxation Code Section 18621.5 gives FTB the authority to approve or reject any substitute or scannable tax form that is commercially printed, computer-produced, or computer-programmed that does not meet the guidelines mentioned in this publication or that would cause processing problems. In exercising this authority, FTB's primary objectives are to ensure that the tax forms:

- Are compatible with FTB's automated processing and system needs.
- Result in the accurate assessment of the taxpayer's tax liability.
- Present information in a uniform pattern.

These guidelines are for computerized tax processors, developers of tax software, computer programmers, commercial printers, and others (hereafter referred to as CTPs) who develop and use substitute, scannable, paperless Schedules K-1 (565 and 568), and reproduced tax forms or who must get FTB's approval of their substitute, scannable, and reproduced tax forms.

Unless stated otherwise, the term "form" as used in these guidelines includes tax returns, schedules, statements, and declarations.

What's New for 2001

Change the Form Year Indicator on all scannable tax forms to "01." [Exception: for Form 540-ES and Form 541-ES, use "02."]

New Forms.

- **Short Form 540NR – California Nonresident or Part-Year Resident Income Tax Return.** This return is designed to simplify filing for nonresident and part-year resident taxpayers, who do not have business income.
- **Form FTB 3506, Child and Dependent Care Expenses Credit.** Use form FTB 3506 if a taxpayer paid someone to care for a child or qualifying person so they could work or look for work.
- **Form FTB 3508, Solar Energy System Credit.** Use form FTB 3508 if a taxpayer qualifies to claim the Solar Energy System Credit for the purchase and installation of a solar energy system on property in California.
- **Form FTB 3534, Joint Strike Fighter Program Credit.** There are two credits available to taxpayers. They are: 1) Joint Strike Fighter Wages credit is 50% of qualified wages paid or incurred in taxable year 2001, not to exceed \$10,000 for each qualified employee; and 2) Joint Strike Fighter Property Costs

credit is 10% of the cost of property placed in service in California for ultimate use in a Joint Strike Fighter.

- **Form FTB 3805D, Net Operating Loss (NOL) Computation and Limitation – Pierce's Disease.** For taxable years beginning on or after January 1, 2001, and before January 1, 2003, farmers are allowed a deduction for losses sustained due to Pierce's disease and its vectors. This loss will create an NOL which can be carried forward for 9 years at 100%. The NOL can be deducted only from income apportioned to the area affected by Pierce's disease using a two-factor formula. To claim these NOLs the taxpayer must first receive certification from the Department of Food and Agriculture that a pest infestation has occurred due to Pierce's disease.
- **Voluntary Contribution Funds.** Lupus Foundation of America, California chapters fund has been added to the 2001 personal income tax returns.

Principal Business Activity (PBA) Code

FTB will capture PBA code information to disclose to tax officials of a city (or county) under specific circumstances. Enter the 6-digit numeric PBA code in the PBA Code field (Form 540 and Long Form 540NR only), if applicable, on Side 1, line 1. (See Taxpayer Entity Information Example "Sarah E Lee" shown on page 17 and page 23.) Also see Entity Entry Instructions on page 18 and page 23 for more details.

Enter the PBA code on Forms 541 and 109, if applicable, on Side 1 on the same line as the "name of business."

Direct Deposit of Refund (DDR) on Business Entity (BE) Forms.

Beginning with the 2001 tax year, DDR will be available to BE taxpayers that file:

- Form 100, California Corporation Franchise or Income Tax Return
- Form 100W, California Corporation Franchise or Income Tax Return – Water's-Edge Filers
- Form 100S, California S Corporation Franchise or Income Tax Return
- Form 109, California Exempt Organization Business Income Tax Return

Reminders

"DO NOT FILE" Message. FTB requires that all software companies print a "DO NOT FILE" message on all substitute or scannable forms when it does not have FTB approval and is included in a release package. See the "DO NOT FILE" Message Requirements on page 6 for more information.

Paperless Filing for California Schedules K-1 (565 and 568). California encourages tax preparers to file paperless Schedules K-1 (565 and 568). FTB provides TestWare as a tool to pre-edit K-1 files prior to filing. It

includes two PC-based programs: K-1 Verify and K-1 Convert. See page 18 for more information.

Taxpayer's Last Name and Social Security Number (SSN) on Side 2 of Personal Income Tax Forms. Print the primary taxpayer's last name and SSN in the top margin on Side 2 of scannable and substitute Form 540, Form 540A, and Long and Short Form 540NR.

Hand-Constrained Monetary Box Format. If you develop substitute "handprint" forms for your customers or clients who prepare their clients' returns by hand, use the MARCS Specifications for Hand-Constrained Monetary Boxes on page 15.

Watermarks. The 2001 California official (handprint) Form 100-ES, Form 541-ES, forms FTB 3522, FTB 3537, and FTB 3538 will include a watermark. The watermark will help reduce processing missorts. Computer-generated forms DO NOT require watermarks.

Definitions of Substitute, Scannable, and Reproduced Tax Forms

Substitute Tax Form

A form, other than the official FTB form, that is:

- Computer-produced.
- Computer-programmed, including paperless Schedules K-1 (565 and 568) (magnetic media).
- Commercially typeset and printed.

FTB must be able to process substitute tax forms in the same manner as the official "handprint" forms. Substitute tax forms that are electronically processed must be compatible with FTB's automated systems. Therefore, substitute tax forms that are electronically processed must duplicate the appearance and layout of the official form including size of margins, special keying symbols, line numbers, and code numbers.

Dot Matrix Text Mode Forms

For filing purposes, FTB does **not** accept ANY dot matrix text mode facsimile California tax forms and schedules because they do not contain the data-entry keying symbols and other required graphics necessary for processing. If your company produces (and includes in its software products) dot matrix versions of forms shown on pages 7 and 8, the company must program the "DO NOT FILE" message to print in the entity area and if applicable, the signature area.

Scannable Tax Forms (540 and 540A)

FTB uses two different systems to process scannable Form 540 and Form 540A. Refund or No Amount Due scannable forms are processed using an Image-Assisted Data Capture System. Amount You Owe scannable forms (Balance due returns with a payment attached) are processed through the Modernization and Reengineering of the Cashiering System (MARCS). Scannable Form 540 and Form 540A are similar to the

official Forms 540 and 540A, California Resident Income Tax Return, with the following exceptions on Side 1:

- 1) A scannable graphic patch located in the center top margin.
- 2) The taxpayer entity information layout.
- 3) A scannable band area that contains the taxpayer's tax data and tax preparer's ID (FEIN or PTIN) number.

The remaining layout of scannable Form 540 and Form 540A is like the official handprint Form 540 and Form 540A. See "**Scannable Form 540 and Form 540A**" on page 21 for more information.

Companies may develop overlays for scannable Form 540 and Form 540A. Mail overlays to the address shown on page 13.

Scannable Vouchers (Form 540-ES, Form 541-ES, forms FTB 3519, FTB 3563, and FTB 3582)

The FTB will process all scannable vouchers through MARCS. The scannable vouchers are similar to their official counterparts, with the following exceptions:

1. A taxpayer entity information layout.
2. An OCR line that contains specific taxpayer information.

Reproduced Tax Form

A photocopy of the official FTB form.

Voucher Size (Scannable and Substitute Versions)

Vouchers should measure 3½" x 8½." To ensure that the "height" of a voucher is no larger than 4 inches, FTB will measure from the "DETACH HERE/DO NOT MAIL" line to the edge of the bottom margin. FTB will not approve any voucher that is more than 4 inches in height.

"DO NOT FILE" Message Requirements

If your company releases a software package that includes **any** substitute or scannable form that does not have FTB approval, a "DO NOT FILE" message **must** print on the form(s) in the taxpayer entity area and, if applicable, the signature area.

The "DO NOT FILE" message **must** be large enough to deter users from "whiting it out" and filing the form. FTB will not provide specifications for "building" the "DO NOT FILE" message. Software developers may duplicate the "DO NOT FILE" message example shown on page 6, or develop their own. **Note:** Companies that choose to develop their own "DO NOT FILE" message must keep the size and type style similar to that shown on page 6.

Companies do **not** need to print the "DO NOT FILE" message on forms that have received FTB approval. However, each company **must** provide one example of how its "DO NOT FILE" message will print on any form released before it has FTB approval.

For a list of forms that must include the "DO NOT FILE" message, see "**Forms That Require FTB Approval**" beginning on page 7.

"DO NOT FILE" Message Example

Step 9

Under penalties of perjury, I declare that I have examined this return and to the best of my knowledge and belief, it is true, correct, and complete.			6
Your signature	Spouse's signature (if filing joint, both must sign)	Daytime phone number	
<div style="font-size: 48pt; text-align: center; opacity: 0.5;">DO NOT FILE</div>		() _____	
		Date _____	
X Paid preparer's signature	X Declaration of preparer is based on all information of which preparer has any knowledge	Paid preparer's SSN/PTIN	
Firm's name (or yours if self-employed)		Firm's address	FEIN

Sign Here

It is unlawful to forge a spouse's signature.

Joint return?
See instructions.

Side 2 Form 540A c1 2001

540A01206613

Companies who develop and produce dot matrix text mode forms **must** program the "DO NOT FILE" message to print in the taxpayer entity area and, if applicable, the signature area.

Who Must Get Approval for Substitute, Scannable, and Reproduced Tax Forms

Substitute and Scannable Forms

Any company, including commercial printers or business forms companies, that develop and use substitute and/or scannable tax forms must get approval from FTB. For a list of which forms require FTB approval, see **"Forms That Require FTB Approval"** beginning on page 7.

The company must get approval from FTB if it develops:

- Substitute and/or scannable tax forms using its own tax software programs.
- Tax software programs to be used with substitute and/or scannable tax forms developed by another company.
- Substitute and/or scannable tax forms for other companies to use with their tax software programs.

The company must get forms approval from FTB annually, **before** it releases or distributes substitute and/or scannable tax forms (that require FTB approval) to its customers or clients.

Companies submitting Schedules K-1 (565 or 568) in a paperless format, must use FTB's free K-1 TestWare. If submitting magnetic cartridges, submit a test file before submitting the production Schedules K-1 (565 or 568) to FTB. For more information, see **"Guidelines for Developing Substitute Schedules K-1 (565 and 568)"** on page 18.

If your company is described above, your customers or clients do not need to get additional approval from FTB to use your FTB-approved substitute and/or scannable tax forms. However, they should verify that your substitute and/or scannable tax forms have FTB approval. Examples of customers or clients who should verify FTB approval, by asking you for a copy of your FTB approval letter(s), are:

- Tax practitioners who purchase software that produces substitute and/or scannable tax forms;
- Tax practitioners who use batch processing service bureaus that produce substitute and/or scannable tax forms;
- Tax practitioners who purchase substitute and/or scannable tax forms from commercial printers or business forms companies; and
- Software providers who sell the products of tax software developers who design substitute and/or scannable tax forms.

Reproduced Forms

FTB will accept reproductions of official "handprint" forms without FTB approval if the reproductions are:

- Facsimiles of the official form produced by photo-offset, photoengraving, photocopying, or other similar reproduction processes.
- Facsimiles of scanned images of the official form.
- Printed with black ink on white paper of substantially the same weight, texture, and quality as the official forms.
- Legible in both the original text of the form and the filled-in data.
- The same dimensions as the official form, including the paper and the image reproduced on it.

The signatures of the taxpayer and spouse, if any, and the tax preparer on the reproduced forms must be original.

FTB will accept one-sided reproduced tax forms even if the official form is two-sided. However, FTB prefers two-sided reproduced forms that result in the same page arrangement as the official form.

Taxpayers may not file reproduced tax forms that do not meet the preceding guidelines. FTB considers reproduced tax forms that deviate from the official forms to be substitute tax forms.

(continued on page 9)

Forms That Require FTB Approval

Number of forms that you **must submit**:

- **Scannable Form 540 and Form 540A:** Submit 3 different scenarios (4 original samples of each different scenario) for each form type.
- **ALL Scannable Vouchers:** Submit 3 original samples (same scenario is acceptable).
- **All other forms:** Submit 2 original samples (same scenario is acceptable).

Form	What FTB will review
Form 100	form, keying symbols, document ID, registration marks
Form 100-ES *	form, document ID, form size, registration marks
Form 100S	form, keying symbols, document ID, registration marks
Form 100W	form, keying symbols, document ID, registration marks
Form 100X	form, keying symbols, document ID, registration marks
Form 109	form, keying symbols, document ID, registration marks
Form 199	form, keying symbols, document ID, registration marks
Scannable Form 540	conventional form, patch, line geometry, entity data placement, scanband data placement, keying symbols, document ID, registration marks
Form 540 overlay	same as scannable Form 540, instructions on how to use the Form 540 overlay
Scannable Form 540A	conventional form, patch, line geometry, entity data placement, scanband data placement, keying symbols, document ID, registration marks
Form 540A overlay	same as scannable Form 540A, instructions on how to use the Form 540A overlay
Scannable Form 540-ES *	conventional form, line geometry, entity data placement, tax data placement, OCR line data elements and placement, shading (voucher 4 only), document ID, form size, registration marks
Form 540 2EZ	form, entity data, keying symbols, document ID, registration marks
Long Form 540NR	form, shading, entity data, keying symbols, 4-digit decimal placement on Side 1, line 25a, document ID, registration marks
Short Form 540NR	form, shading, entity data, keying symbols, 4-digit decimal placement on Side 1, line 25a, document ID, registration marks
Form 540X	form, entity data, keying symbols, document ID, registration marks
Form 541	form, keying symbols, document ID, registration marks
Form 541-A	form, keying symbols, document ID, registration marks
Form 541-B	form, keying symbols, document ID, registration marks
Form 541-QFT	form, keying symbols, document ID, registration marks
Scannable Form 541-ES *	conventional form, line geometry, entity data placement, tax data placement, OCR line data elements and placement, shading (voucher 4 only), document ID, form size, registration marks
Form 565	form, keying symbols, document ID, registration marks
Form 568	form, keying symbols, document ID, registration marks
Form 592	form, keying symbols, document ID, registration marks
Form 592-A	form, document ID, registration marks
Form 592-B	form, document ID, registration marks
Form 597	form, document ID, registration marks
FTB 3500	form, document ID, registration marks
FTB 3506	form, document ID, registration marks
FTB 3508	form, document ID, registration marks
FTB 3808D	form, document ID, registration marks

ALL FRANCHISE TAX BOARD TAX FORMS

Form	What FTB will review
Scannable FTB 3519 *	conventional form, line geometry, entity data placement, tax data placement, OCR line data elements and placement, form size, document ID, registration marks
FTB 3522 *	form, form size, document ID, registration marks
FTB 3525	form, three-digit CTP ID in upper left-hand top margin
FTB 3537 *	form, form size, document ID, registration marks
FTB 3538 *	form, form size, document ID, registration marks
FTB 3539 *	form, form size, document ID, registration marks
FTB 3560	form, document ID, registration marks
Scannable FTB 3563*	conventional form, line geometry, entity data placement, tax data placement, OCR line data elements and placement, form size, document ID, registration marks
Scannable FTB 3582*	conventional form, line geometry, entity data placement, tax data placement, OCR line data elements and placement, form size, document ID, registration marks
FTB 3805P	form, document ID, registration marks
FTB 8453	form, three-digit CTP ID in upper left-hand top margin
FTB 8633	form, three-digit CTP ID in upper left-hand top margin
FTB 9000	form, shading, keying symbols, document ID, registration marks
FTB 9000R	form, shading, keying symbols, document ID, registration marks
SCH CA (540)	form, shading, document ID, registration marks
SCH CA (540NR)	form, shading, document ID, registration marks, 4-digit decimal placement on Side 2, line 34
SCH K-1 (100S)	form, keying symbols, document ID, registration marks
SCH K-1 (541)	form, keying symbols, document ID, registration marks
SCH K-1 (565)	form, keying symbols, document ID, registration marks
SCH K-1 (568)	form, keying symbols, document ID, registration marks
SCH P (100)	form, keying symbols, document ID, registration marks
SCH P (100W)	form, keying symbols, document ID, registration marks
SCH P (540)	form, document ID, registration marks
SCH P (540NR)	form, 4-digit decimal placement on Side 2, line 25e, document ID, registration marks
SCH P (541)	form, document ID, registration marks
SCH R (includes SCH R-7)	form, keying symbols, document ID, registration marks

* Form **must** print at the bottom of the paper.

All forms must have the bottom and top margin registration marks, if applicable, and must include the correct document ID string. When two official forms print on the same sheet of paper, the form on top is the form number used in the document ID string.

For example: FTB 3885A/Schedule D (540) Use: “3885A” as the form number in the document ID string.

Companies may program multiple official forms that print on the same sheet of paper to print on separate sheets of paper. The forms may print at the top of the paper; however, the bottom registration (line) mark must print on print line 62. The document ID must include the applicable form number in the document ID string and must print on print line 63.

For example: You may program Schedule D (540) to print on a separate sheet of paper at the top. The bottom registration mark must still print on print line 62 with “D540” as the form number in the document ID string.

See “**Form Number to Use in Document ID String**” on page 11, for a complete list of FTB forms and the correct Document ID number to use.

Also see “**Samples of Registration Marks and Document ID Placement**” on page 10 for more information.

Please note the following:

- Computer-generated forms and vouchers DO NOT require hand-constrained monetary boxes or combed boxes for alpha characters (i.e., name and address).
- Scannable forms and vouchers have handprint counterparts. Use handprint versions for your customers and clients that prepare tax returns manually. Submit your substitute version of the handprint form to FTB to review and approve. Handprint versions **require** hand-constrained monetary boxes (and combed boxes for alpha characters). See “**MARCS Specifications – Hand-Constrained Monetary Box Format**” on page 15.
- Companies do **not** need FTB approval to use forms not shown above. However, companies must abide by the substitute tax form guidelines in this publication.

Please note the following:

- Your customers and clients may not reproduce scannable tax forms or vouchers to fill-in by hand. Scannable tax forms and vouchers are strictly for your customers and clients that use a computer to prepare their clients' tax returns. If you have customers or clients who manually prepare their clients' tax returns, FTB will provide you with final proofs of the official forms.
- Publishers may reduce the size of the official forms to make them suitable to fit in bound reference material. However, publishers must clearly state on the forms: **"DO NOT FILE THIS FORM."**
- Do not include scannable tax forms or vouchers in CD-ROM "Reader" or Library products that your customers will use to print and fill-in by hand. FTB will provide you with final proofs of the official forms to include in these products.

Registration Marks and Document ID Specifications

Side 1* – Registration Mark

****The top margin registration mark is not required on Scannable Form 540 and Form 540A.***

- Bold horizontal line (2-point rule) begins at print position 75, ends at 80, on print line 4.
- Bold vertical line (2-point rule) begins on print line 4, ends on print line 5 at print position 80.

Side 2 – Top Margin

- Bold horizontal line (2-point rule) begins at print position 6 ends at 72; and begins at print position 75 ends at 80 on print line 4.
- Bold vertical line (2-point rule) begins on print line 4 ends on print line 5, at print position 80.

Bottom Margin* (For Scannable Form 540 and Form 540A only)

****The bottom registration mark on Scannable Form 540A, Side 1, is a 1-point rule.***

- Bold line (2-point rule) at position 6 through 28; at position 30 through 35; between position 50 through 55; and between position 57 through 80 at print line 62.
- A vertical bold line (2-point rule) at vertical position 35 and 50 at print line 62; end at print line 63.

Bottom Margin (For all forms except Scannable Form 540 and Form 540A.)

- Use a .25 (1/4) line weight rule at print line 62, at position 6 through 28; and at position 57 through 80 (See "Note" below.)
- Use a 2-point rule (bold) at print line 62, between position 30 through 35 and position 50 through 55.

- A vertical bold line (2-point rule) at vertical position 35 and 50 at print line 62; end at print line 63.

Note: If your company cannot program a .25 (1/4) line weight rule, use a 1-point rule for these positions. See page 10 **"Samples of Registration Marks and Document ID Placement."**

Document ID (Position of contents within the "string")

All substitute and scannable tax forms **must** contain a document ID string in the bottom margin. Center the document ID string between the open space in the bottom registration mark (between print positions 35 and 50). There **must** be at least one blank space that prints **before** and **after** the document ID string in this open space.

Note: Exact placement of the document ID string will vary due to the length of the "Doc ID number:"

Position	Contents
1-5	Doc ID number (540A, 3805P, etc.)
6-7	Tax year (2 digits, i.e., "01")
8	Side/Page number (1-digit number, exclude text)
9-10	Source code ("04" = substitute form "06" = scannable form)
10-13	CTP ID (Use the FTB assigned three-digit number.)

- If the Doc ID number is less than five (5) positions, compress the document ID string. **Do not** add spaces to fill the remaining positions. **Do not** use punctuation. **Example:** Form "592-B" is four (4) characters. Tax software companies must program the document ID "string" to print: "592B01104XXX" (The three "Xs" represent the three-digit CTP ID.).
- If the form is single-sided (no second side as on vouchers), the document ID string will print on the side with form/instructions. Identify side number in document ID string as "1."
- Multi-sided/paged forms must have a document ID string on all pages. **Exception:** Companies are not required to print Side 2, 3, etc., if it contains instructions only.
- The document ID string must contain the year of revision (i.e., 01 for 2001 tax year forms). **Exception:** Estimate vouchers (Forms 100-ES, 540-ES, and 541-ES) will use "02" as the tax year in the document ID string.
- Companies **must** maintain all margins.

Font to Use for Document ID

Courier font 12-point, **not** bold.

ALL FRANCHISE TAX BOARD TAX FORMS

Samples of Registration Marks and Document ID Placement

Side 1 – Example of registration mark in top margin. Not required on scannable Form 540 and Form 540A.

Diagram illustrating the registration mark placement on Side 1. The top margin is marked with a horizontal line and a vertical line on the left. The registration mark is a thick horizontal line starting at the left margin and ending at the 75-point mark. The document ID string "540ES02106613" is placed below the registration mark. The form title "Payment Voucher for Automatic Extension for Limited Liability Companies" is centered. The taxable year "2001" is on the left, and the form number "3537 (LLC)" is on the right. The bottom margin is marked with a horizontal line and a vertical line on the left. The registration mark is a thick horizontal line starting at the left margin and ending at the 75-point mark. The document ID string "540ES02106613" is placed below the registration mark. The form title "Payment Voucher for Automatic Extension for Limited Liability Companies" is centered. The taxable year "2001" is on the left, and the form number "3537 (LLC)" is on the right. The bottom margin is marked with a horizontal line and a vertical line on the left. The registration mark is a thick horizontal line starting at the left margin and ending at the 75-point mark. The document ID string "540ES02106613" is placed below the registration mark. The form title "Payment Voucher for Automatic Extension for Limited Liability Companies" is centered. The taxable year "2001" is on the left, and the form number "3537 (LLC)" is on the right.

TAXABLE YEAR 2001 Payment Voucher for Automatic Extension for Limited Liability Companies CALIFORNIA FORM 3537 (LLC)

For calendar year 2001 or fiscal year beginning month ____ day ____ year 2001, and ending month ____ day ____ year ____

Side 2 – Example of registration mark in top margin

Diagram illustrating the registration mark placement on Side 2. The top margin is marked with a horizontal line and a vertical line on the left. The registration mark is a thick horizontal line starting at the left margin and ending at the 75-point mark. The document ID string "540ES02106613" is placed below the registration mark. The form title "Payment Voucher for Automatic Extension for Limited Liability Companies" is centered. The taxable year "2001" is on the left, and the form number "3537 (LLC)" is on the right. The bottom margin is marked with a horizontal line and a vertical line on the left. The registration mark is a thick horizontal line starting at the left margin and ending at the 75-point mark. The document ID string "540ES02106613" is placed below the registration mark. The form title "Payment Voucher for Automatic Extension for Limited Liability Companies" is centered. The taxable year "2001" is on the left, and the form number "3537 (LLC)" is on the right.

Bottom registration mark – Example of bottom registration mark to use on ALL forms (except scannable Form 540 and Form 540A).

Note: Example includes the document ID string with CTP ID.

For Privacy Act Notice, get form FTB 1131. 540ES02106613 Form 540-ES (REV. 2001)

Example of bottom registration mark to use on scannable Form 540

Diagram illustrating the bottom registration mark placement for Form 540. The bottom margin is marked with a horizontal line and a vertical line on the left. The registration mark is a thick horizontal line starting at the left margin and ending at the 75-point mark. The document ID string "54001106613" is placed below the registration mark. The form title "Form 540 c1 2001 Side 1" is on the right. The bottom margin is marked with a horizontal line and a vertical line on the left. The registration mark is a thick horizontal line starting at the left margin and ending at the 75-point mark. The document ID string "54001106613" is placed below the registration mark. The form title "Form 540 c1 2001 Side 1" is on the right.

Example of bottom registration mark to use on scannable Form 540A

Diagram illustrating the bottom registration mark placement for Form 540A. The bottom margin is marked with a horizontal line and a vertical line on the left. The registration mark is a thick horizontal line starting at the left margin and ending at the 75-point mark. The document ID string "540A01106613" is placed below the registration mark. The form title "Form 540A c1 2001 Side 1" is on the right. The bottom margin is marked with a horizontal line and a vertical line on the left. The registration mark is a thick horizontal line starting at the left margin and ending at the 75-point mark. The document ID string "540A01106613" is placed below the registration mark. The form title "Form 540A c1 2001 Side 1" is on the right.

Please note the following:

- All registration marks (top and bottom margin) are a 2-point rule.
Exception: The bottom margin registration mark on scannable Form 540A, Side 1, will be a 1-point rule.
- Where possible, allow at least 1/8 of an inch of white space around all registration marks. Otherwise, 1/16 of an inch is acceptable.
- Companies may omit instructional text that begins above or below the form on Side 1, Side 2, etc. However, the bottom registration mark and document ID **must** remain as shown on the official form.

Form Number to Use in Document ID "String"

<u>FTB Form Number</u>	<u>Doc ID Number</u>	<u>FTB Form Number</u>	<u>Doc ID Number</u>	<u>FTB Form Number</u>	<u>Doc ID Number</u>
100	100	3507	3507	3885A	3885A
100-ES	100ES	3508	3508	3885F	3885F
100S	100S	3510	3510	3885L	3885L
100W	100W	3519	3519	3885P	3885P
100-WE	100WE	3521	3521	5805	5805
100X	100X	3522	3522	5805F	5805F
109	109	3523	3523	5806	5806
199	199	3526	3526	5870A	5870A
540	540	3533	3533	B/C (100S)	B100S
540A	540A	3534	3534	C (100S)	C100S
540-ES	540ES	3535	3535	CA (540)	CA540
540 2EZ	2EZ	3537	3537	CA (540NR)	CANR
540NR (Long)	NRL	3538	3538	D (100S)	D100S
540NR (Short)	NRS	3539	3539	D (540)	D540
540X	540X	3540	3540	D (541)	D541
541	541	3546	3546	D (565)	D565
541-A	541A	3547	3547	D (568)	D568
541-B	541B	3548	3548	D-1	D1
541-ES	541ES	3553	3553	G-1	G1
541-QFT	541QF	3560	3560	H (100)	H100
541-T	541T	3563	3563	H (100S)	H100S
565	565	3565	3565	H (100W)	H100W
568	568	3574	3574	J (541)	J541
570	570	3580	3580	K-1 (100S)	K100S
587	587	3582	3582	K-1 (541)	K1541
588	588	3800	3800	K-1 (565)	K1565
590	590	3801	3801	K-1 (568)	K1568
590-P	590P	3801-CR	3801C	P (100)	P100
592	592	3802	3802	P (100W)	P100W
592-A	592A	3803	3803	P (540)	P540
592-B	592B	3805D	3805D	P (540NR)	PNR
597	597	3805E	3805E	P (541)	P541
597-E	597E	3805P	3805P	QS	QS
597-I	597I	3805Q	3805Q	R	R
597-W	597W	3805V	3805V	S	S
1116	1116	3805Z	3805Z		
1117	1117	3806	3806		
2424	2424	3807	3807		
3500	3500	3808	3808		
3501	3501	3809	3809		
3503	3503	3830	3830		
3504	3504	3832	3832		
3505	3505	3834	3834		
3506	3506	3885	3885		

How Does the Forms Approval Process Work?

1. Complete and submit form FTB 1096, Agreement to Comply with FTB Pub. 1098. Mail it to the address shown on the form. Paperless Schedules K-1 (565 and 568) developers, see page 18 for additional instructions. Once FTB receives your company's completed form FTB 1096, FTB will:
 - Coordinate the filing of form FTB 1096.
 - Assign your company a three-digit CTP ID number, if your company is new to the program. Otherwise, companies keep and use the same number previously assigned.
 - Acknowledge receipt of form FTB 1096 and provide the current year password to access the CTP Restricted Directory on FTB's Website.
 - Add your company's name to the Substitute Forms Program mailing list to receive advance drafts and final proofs of California tax forms and instructions (and other pertinent information that your company may need).
 - Publish your company's name in FTB's **Tax News** newsletter as participating in the Substitute Forms Program. (**Tax News** is a bi-monthly publication subscribed to by tax practitioners, Enrolled Agents, CPAs, etc.)
2. Submit all forms that require approval to FTB for review before you distribute or release them, or related products, to your customers or clients. See the **"DO NOT FILE" Message Requirements** on page 5 and **"Submitting Forms to FTB for Approval"** on page 13 for more information.

When we receive your company's review package, we will acknowledge receipt by sending an email or fax to your company's contact person. We will attach a Word document that will include the following information:

- Company contact name;
- Company name;
- Review package cover letter date;
- The expected review completion date¹.

When we complete our review, we will email or fax an approval letter to the company's contact person. The letter will include a list of the forms sent and the review results will indicate "approved as is," "approved if corrected," or "disapproved." The email or fax will also include a copy of any form(s) that need corrections. We will mail a hard copy of the letter and form(s) to those CTPs without access to electronic mail or by request only.

Please note the following:

- Companies **do not** have to resubmit forms with an "approved if corrected" result. However, companies **must** make all necessary corrections before they release those forms to their customers or clients.

- If the results of the review indicate a form is "disapproved," companies must resubmit the form after they make the corrections. For instructions on how to resubmit a "disapproved form," see **"Submitting Forms to FTB for Approval"** on page 13.
- FTB does not review or approve the logic of specific software programs or confirm the calculations entered on substitute and/or scannable tax forms output from software programs. The accuracy of software programs is the responsibility of the software developer, distributor, and user.
- If you submit forms printed from different printers, identify the printer type with a Post-it on the front of the form (or write the type on the back).

What the Company Should Do for its Customers and Clients

Provide your customers and clients with all of the information and instructions they need to produce accurate substitute and scannable tax forms. The information and instructions that you provide should clearly inform your customers and clients about:

- The hardware requirements they will need to successfully "run" your software.
- The printer requirements necessary to print FTB-approved forms (including a complete list of printers that your software does **not** support; the printer fonts they will need to print the required graphics, etc.; and how to use printer font cartridges, if applicable).
- Software enhancements and the importance of "loading" them to their PCs.
- How to get software enhancements, the necessity of registering their business name and address with your company, if applicable.
- The importance of complying with error messages and edit checks, that they may see as a "pop-up" message on their PC screen.
- All other information that helps to ensure they use your software products correctly.

Provide your customers and clients with instructions on how to enter taxpayer name and address information in the entity area on all personal income tax returns.

Provide your customers and clients with an FTB-approved overlay, if needed. Provide clear and easy instructions on how to use the overlay to produce your company's FTB-approved form(s). **Note:** Overlays must include all required graphics.

Upon request, provide your customers and clients with a copy of your FTB forms approval letter(s).

Upon FTB's request, provide a copy of notice(s) of correction(s) to software sent to your customers and clients.

¹ In most cases, FTB will complete the first review of your form(s) within 7 business days of receipt in the Tax Forms Development and Distribution Section.

Submitting Forms to FTB for Approval

To avoid delays in the review process, companies should review the pages shown below before submitting any forms to FTB for approval.

- **“Forms That Require FTB Approval”** beginning on page 7.
- **“Substitute Tax Forms”** beginning on page 15.
- **“Scannable Form 540 and Form 540A”** beginning on page 21.
- **“Guidelines for Scannable Vouchers”** beginning on page 44.

First Submission

To avoid delays in the review process, follow the instructions shown below. Include a cover letter with each review package. If your company's software does not support a particular field or field size, etc., indicate this fact in the company's cover letter.

Number of forms that you **must** submit:

Scannable Form 540 and Form 540A: Submit 3 different scenarios (4 original samples of each different scenario) for each form type.

ALL Scannable Vouchers: Submit 3 original samples (same scenario is acceptable).

All other forms: Submit 2 original samples (same scenario is acceptable).

- Use the scannable Form 540 and Form 540A approval checklists (page 28 and page 37).
- Use the scannable voucher approval checklist (page 46).
- Include an example of the taxpayer entity information with Form 540 2EZ, Long and Short Form 540NR, and Form 540X. (Use the “Entity Data Placement” section from the scannable Form 540 or Form 540A approval checklists.)
- **Do not** submit a fax copy on first submission. Original sample documents are required.
- Send forms and overlays by courier, freight, or UPS to:

**ATTN: TAX FORMS DEVELOPMENT AND
DISTRIBUTION SECTION (TFDD)
JOYCE GOIN/HECTOR LOPEZ
FRANCHISE TAX BOARD
9645 BUTTERFIELD WAY M/S B-5
SACRAMENTO CA 95827**

FTB recommends that you use a courier, freight, or UPS service when you submit your forms for review. This will help ensure that the TFDD Section receives your review package on the same day it is received at FTB. If you prefer to use the U.S. Postal Service “regular mail service,” see FTB's PO Box address on page 14.

Resubmission (Second review for approval)

We will complete the review of your resubmission within 24 hours. To avoid delays in any second review process, follow these instructions:

- Make all corrections identified at first review.
- Include a cover letter with your review package and indicate in caps, “RESUBMISSION” where it can be easily seen. If your company's software does not support a particular field or field size, etc., indicate this fact in the cover letter (or fax coversheet).
- If you submit forms printed from different printers, identify the printer type with a Post-it on the front of the form (or write the type on the back).
- Resubmit your forms by fax **only** if the FTB approval letter indicates that you may. If the approval letter does not say “by fax if desired” the company must resubmit a hard copy document for FTB to review. (In some cases, it may be necessary to resubmit more than one hard copy.) Send your resubmission by courier, freight, or UPS to the address shown above.

What are the Benefits of Following the Guidelines for the Development and Use of Substitute, Scannable, and Reproduced Tax Forms?

The benefits are:

- FTB will be able to complete its review and respond quickly (within 7 business days from date received in TFDD).
- FTB will be able to process approved CTP tax forms which will result in fast, accurate processing, and quick refunds.
- CTP companies will have satisfied customers and clients who have confidence in the software product(s) they use.

What are the Consequences of Not Following the Guidelines for the Development and Use of Substitute, Scannable, and Reproduced Tax Forms?

FTB will work with CTPs to correct the error(s) found on their tax forms during review. However, if CTPs release forms that fail to follow the “Guidelines for the Development and Use of Substitute, Scannable, and Reproduced Tax Forms,” the FTB:

- Will require the CTP company contact person to send proof (e.g., revised forms, excerpts from revised user manuals, release letters for new versions of software, etc.) that the company corrected all errors and notified their customers and clients of the correction(s);
- Will publish the CTPs company name in **Tax News** and other publications, stating that the CTP company did not follow the “Guidelines for the Development and Use of Substitute, Scannable, and Reproduced Tax Forms.” FTB will publicize such a violation even if the CTP company subsequently corrects all errors on the tax form(s); and

ALL FRANCHISE TAX BOARD TAX FORMS

- May notify taxpayers, if the CTP company fails to correct all errors, that their refund was delayed because the CTP's tax forms did not have FTB approval.

How Do I Contact FTB Regarding Substitute, Scannable, and Reproduced Tax Forms?

Mail all correspondence regarding substitute, scannable, and reproduced tax forms and related issues to:

**ATTN: TAX FORMS DEVELOPMENT AND
DISTRIBUTION SECTION (TFDD)
JOYCE GOIN/HECTOR LOPEZ
FRANCHISE TAX BOARD
PO BOX 1468 M/S B-5
SACRAMENTO CA 95812-1468**

For quick answers to questions about the Substitute Forms Program, call (916) 845-3194, (916) 845-3553, or (916) 845-3442.

SUBSTITUTE TAX FORMS

Guidelines for Preparing Substitute Tax Forms

These guidelines are subject to change because of legislative changes, system changes, and procedural improvements.

Instructional Text

CTPs may omit only instructional text from forms; however, when doing so, please be consistent. Examples of such text are: "See instructions," "Attach to Form 540," and "Attach schedule."

Taxpayer's Last Name and Social Security Number (SSN) on Side 2 of Form 540, Form 540A, and Long and Short Form 540NR.

The primary taxpayer's last name and SSN must print on Side 2, in the top margin of substitute Form 540, Form 540A, and Long and Short Form 540NR.

Monetary Amounts

Substitute tax forms must include the vertical rule ("penny line") that separates dollars from cents. If the tax software program prints a decimal point that will follow the whole dollar amount, remove the vertical rule. If you remove the vertical rule because the software will print a decimal point, be sure to indicate this fact in each cover letter that accompanies each substitute forms review package. Otherwise, there is a chance that FTB will not approve the form(s).

Note: There will be instances where the official form does not include vertical rules. If the software does not program a decimal point to follow the whole dollar amount on these forms, FTB requires the company to include a vertical rule.

CTPs may program software to not print cents, however, all monetary amounts entered on the form must follow a consistent format. We strongly urge companies to round all figures to whole dollar amounts. This follows the official return instructions.

CTPs may program software to print a "12 position" dollar amount (includes commas and decimal point) on all California substitute tax forms. FTB's automated processing systems will output 9 positions; no punctuation:

Example: 000,000,000.

FTB will process as: 000000000

Unless a specific line instruction requires a zero (-0-), leave the line blank when there is no entry. **Do not** print the word "NONE."

Negative Amounts

When printing negative monetary amounts, CTPs must use one of the following formats:

- (a) (549.) (b) -549.

MARCS Specifications – Hand-Constrained Monetary Box Format

All monetary boxes on all 2001 tax forms include commas and a 12-point decimal point. CTPs that develop 2001 California tax forms for their customers to complete by hand, must include monetary boxes (with the commas and the decimal point on those forms). Use a 12-point rule and place the decimal point between the existing last monetary dollar and the first cent box. Do not alter the space between these boxes to fit the decimal point.

- 1) Box width 0.20
- 2) Box height 0.25
- 3) Line thickness of 2 0 4 pixels wide at 200dpi.
 - a. 2 pixels is 1/100"
 - b. 4 pixels is 1/50"
 - c. 1 point is 1/72"
- 4) Separate field for 2 cents' digits.
 □□,□□□,□□□.□□
 .25 (1/4) line weight rule¹
- 5) Commas are 10-point and the decimals are 12-point

Note: Computer-generated forms including scannable forms and vouchers do not require hand-constrained monetary boxes.

Layout

The layout of any substitute tax form must follow its official forms' layout. This includes the title, space for the taxpayer name(s) and identification number(s), tax year, captions, line numbers, and line descriptions. See "**Submitting Forms to FTB for Approval**" on page 13 for more information. Also see "**Guidelines for Printing Taxpayer Entity Information for Form 540 2EZ, Long and Short Form 540NR, and Form 540X**" on page 17 for more information.

Each tax form has a unique document ID. If a company wants to combine any substitute forms, they must notify the FTB first.

CTPs may include an explanation next to entries shown on a substitute form or use a supporting statement to explain an entry. If using a supporting statement, it must refer to the entry on the substitute form it supports. In turn, the entry on the substitute form must refer to the supporting statement.

¹ If your company cannot program a .25 (1/4) line weight rule, use a 1-point rule.

SUBSTITUTE TAX FORMS

CTPs may modify substitute tax forms that do not require FTB approval to make them suitable for computer preparation; however, they must include a document ID string in the bottom margin. Do not make changes that would impair FTB's ability to process, review, or store the forms. Please call (916) 845-3194 or (916) 845-3553 with questions about a proposed design change.

Tax software programs may use copies of federal tax forms in place of separate California forms. However, the software must reconcile any California differences. Get FTB Pub. 1006, **California Tax Forms and Related Federal Forms**, for more information. (This publication is revised yearly.) Go to our Website at: www.ftb.ca.gov

Keying Symbols

Keying symbols are codes that FTB's Key Data Operators use to enter tax return information into FTB's automated files. Keying symbols reduce time to enter tax return information. The keying symbols also help to ensure that operators enter the correct information.

Keying symbols on substitute forms must **exactly duplicate** the keying symbols on official forms. FTB will not approve substitute or scannable forms if the keying symbols are not exact. For a list of forms that may contain keying symbols see "**Forms That Require FTB Approval**" that begins on page 7. See an example of the keying symbol's shape and size in the graphic that follows.

Note: The actual symbols and their placement may change from year to year. Example of the keying symbols: ► ● ■ ●

..... ● 66 _____ | 00
5 max) ► 67 _____ | 00
5 max) ► 68 _____ | 00
..... ● 69 _____ |
DUE. Mail your return to:
94240-0000 ■ 70 _____ |
ck or money order

Source Codes

Use source code "04" in the document ID string on all substitute forms. Use source code "06" in the document ID string on all scannable forms and vouchers. Also, companies must print "4" in the signature area of Form 540 2EZ and Long and Short Form 540NR as shown in the example below.

..... 72 _____
ere □ ■ 73 _____
ere ● 74 □ _____
schedules and statements, and
4
int, both must sign) Date

Final Forms on FTB's Internet Website

FTB will post final proofs of tax forms to two different areas on its Website. FTB will post final proofs to its CTP Restricted Directory until mid-December each year.

At that time, FTB will post final proofs to its public access area only. When companies download and print tax forms from the public access area, the form will contain source code "09." (This tells FTB that the form came from either its Website or CD-ROM). It is the company's responsibility to change the source code from "09" to "04" at the time the company adds its three-digit CTP ID. The following example contains all of the components that make up the document ID string for Form 565, Side 1. The "613" is a fictitious CTP ID.

For example:

Form 565, Side 1, on the FTB's Website will have this document ID: 56501109

Form 565, Side 1, in a tax software product **must** have this document ID: **56501104613**

Margins

Substitute tax forms must have margins on all sides at least as large as the margins on the official forms. Generally, margins on the official forms are 1/2" or larger.

Type Style

The FTB designs California tax forms using PageMaker in increments of 6 lines per inch and 10 strike zones per inch. Substitute tax forms must closely resemble the style and type size used on the official forms.

Watermarks

Watermarks on computer-generated substitute forms are not required.

Shading Requirements

The FTB shades specific areas on some California tax forms. Substitute forms must include shading in the same areas shown on official forms. FTB will not approve substitute forms that do not include shading.

Note: The exact placement of shaded areas on official forms may change from year to year.

Paper

Print substitute tax forms on good quality, white, standard, stock machine paper (20 lb.). Use paper that is 8 1/2" x 11."

Ink

Use black ink.

Internal Control Numbers

Internal control numbers (ICN) and symbols used by computerized processors to identify the taxpayer and tax practitioner may be shown on substitute tax forms. The taxpayer or representative must agree to the use of such numbers or symbols. **Do not** print the ICN or symbols in the top right margin of the substitute tax form. The ICN or symbols must print in either the top left margin or the bottom left or right margin below the bottom registration mark. The ICN and symbols that print in the bottom margin must print "**away**" from the document ID.

How to Gain Additional Room on a Form

CTPs may limit captions and line descriptions from the official form to one print line on their substitute form. To do this, use abbreviations and contractions and omit articles and prepositions. Retain key words that make identification of the caption or line description clear.

CTP ID

The CTP ID is a three-digit number that FTB assigns to each company who wants to develop and use substitute and/or scannable tax forms. Companies will keep the same CTP ID as long as they are in business with the FTB. FTB will disapprove any substitute and scannable form without a CTP ID.

Developers of Form Only

Program the companies CTP ID to print in the upper left-hand corner on each page of each substitute tax form.

Developers of Software to be used with Another Company's Form

Program the company's CTP ID to print in the last three positions of the document ID string. See **"Registration Marks and Document ID Specifications"** on page 9 and **"Samples of Registration Marks and Document ID Placement"** on page 10 for more information.

Developers of Form and Software

Companies that develop both the form and the tax software should program the company's CTP ID to print in the last three positions of the document ID string. See **"Registration Marks and Document ID Specifications"** on page 9 and **"Samples of Registration Marks and Document ID Placement"** on page 10 for more information.

Guidelines for Printing Taxpayer Entity Information for Form 540 2EZ, Long and Short Form 540NR, and Form 540X

Use the following guidelines to program entity data (taxpayer's name and address area) for Form 540 2EZ, Long and Short Form 540NR, and Form 540X. FTB will not approve the substitute version of these forms if they do not include an example that shows how the company's software is programmed to print the entity area. Note: On these forms, the entity information does not need to begin on a specific line.

Asterisks in the Entity

Two asterisks (**) on line 1 of the entity indicates to FTB that the taxpayer name(s), address, and social security number(s) are unchanged from the previous year's tax return. This saves FTB processing time and helps prevent errors.

Users of your product may **only** print two asterisks (**) on line 1 of the entity area if the taxpayer (and taxpayer's spouse, if any):

- Filed a California Form 540, 540A, 540 2EZ, or 540NR tax return last year;
- Did not change the address from the one shown on last year's tax return;
- Has the same SSN as last year;
- Has the same name (first, middle, and last) as last year;
- Has the same filing status as last year; and
- Is not deceased.

Note: Users may **only** print two asterisks (**) on line 1 of the entity on Form 540X if all of the above conditions exist. Otherwise, the software should offer a "pop-up" error message (on screen) to help prevent users from allowing the asterisks to print.

If the above conditions are not met or the taxpayer entity information has changed, do **not** print two asterisks (**) on line 1 of the entity area. Failure to follow these instructions may prevent FTB from updating the taxpayer's file correctly.

Taxpayer Entity Information Examples:

111-11-1111	LEE **	01	PBA 123456
SARAH	E LEE		

1234 STATE ST		
CROWN	CA	12345-6789

111-11-1111	TAXP **	222-22-2222	01
JORDAN	A	TAXPAYER	
KAITLYNN	G	TAXPAYER	

12345 SHORT ST		
ANYPLACE	CA	12345

111-11-1111	JOSE	01
AUSTIN	M JOSEPH	

HOMESTYLE NURSING HOME		
1234 BEAUTIFUL DR		
WELCOME	CA	54321

111-11-1111	ALEX **	222-22-2222	01
MICKEY	J	ALEXANDER	
LYNN	S	ALEXANDER	

9876 LONGNAME WY	STE	141	PMB 263
WALLACE	CA	12345-6789	

111-11-1111	SMIT	01
ROBERT	J SMITH	(DECD 12-10-01)

	KIMBERLY SMITH
3452 BUSY DR	APT 5
BORDERTOWN	CA 12345

Note: If there is no spouse name, leave the line blank. If there is no additional address or executor/guardian name, leave the line blank.

To minimize instances where a user may hear from a client about processing problems, your user manual or other product reading material should include:

- **"Asterisks in the Entity"** as shown on this page.
- **"Entity Entry Instructions"** as shown on page 18.

Entity Entry Instructions

- Alpha characters must be in upper case.
- Use no punctuation or symbols. **Note:** If a fraction is part of the street address, enter a forward facing slash(/). **Note:** Companies may use this symbol **only** in the taxpayer name and address area.
- **Do not** use commas or periods to separate information.
- Monetary amounts. See **"Monetary Amounts"** on page 15 for specific details on how to enter.
- **Do not** space or use punctuation in the name control (first four letters of the taxpayer's last name) field. **Do not** include titles or ranks such as DR, MD, ENSIGN, SGT, etc.
- Use Roman numerals (alpha characters) for numeric suffixes that follow the last name.
- Never space in name field(s). **Exception:** Use one space for JR, SR, II, etc., when following the last name.
- The SSN must be 11 digits (includes "-"). Enter "000-00-0000" in the SSN field if an individual has applied for or does not have an SSN.
- Enter Principal Business Activities (PBA) code (Long Form 540NR only), if applicable. **Do not** hard code "PBA." "PBA" must print only with the code number (6-digit numeric). Otherwise, leave this field blank.
- Use standard abbreviations for the suffix of the street name. See **"Standard Abbreviations"** on page 19.
- **Do not** enter apartment and apartment number/letter in the Street Address field. Enter in the designated "Apartment" and "Apartment Number" fields. These fields are on the same line as the "Street Address" field. **Note:** Enter APT, BLDG, SP, STE, RM, FL, and UN in the "Apartment" field.
- Enter Private Mailbox (PMB) and PMB number/letter in the "PMB" and "PMB number/letter" fields. These fields are on the same line as the "Street Address" field. **Do not** hard code PMB. "PMB" must print with a PMB number/letter.
- Additional Address field is a supplemental field used **only** for: "in care of" name and additional address information.
- Military "APO" or "FPO" addresses:
 - Enter "APO" or "FPO" in the first three positions of the City field.
 - **Do not** enter the name of the city for "APO" and "FPO" addresses.
 - Enter two-digit state code in the State field:

<u>City field</u>	<u>State Code</u>	<u>ZIP Code Range</u>
APO	AA	34000-34099
APO	AE	09000-09999
FPO	AP	96200-96699 and 98700

- In the State field, use the standard two-digit abbreviation for the state or the United States possession. See **"State or U.S. Possessions"** on page 19.
- If using a foreign address, enter the country beginning in the State field. (The foreign address field "overlays" the State and ZIP Code fields plus five additional positions. The "overlay" area is for the foreign country name and, if applicable, the foreign country's postal code.)
- The ZIP Code can be 10 digits (includes hyphen "-").
- Apply these guidelines, then truncate if the information exceeds the field length.

Note: To help eliminate those instances when the City, State, and ZIP Code are entered into the City field, add an error check at the end of the City field for numeric characters.

Guidelines for Developing Substitute Schedules K-1 (565 and 568)

All companies (i.e., tax software developers, professional tax preparers, transfer agents, and others) must complete and return to FTB, form FTB 1096, Agreement to Comply with FTB Pub. 1098, to develop substitute Schedules K-1 (565 and 568) in a paper or paperless (magnetic media) format (i.e., CD, diskette, cartridge, or magnetic tape).

Paperless Schedules K-1 (565 and 568)

Companies submitting Schedules K-1 (565 or 568) in a paperless format, must use FTB's free K-1 TestWare. If submitting magnetic cartridges, submit a test file before submitting the production Schedules K-1 (565 or 568) to FTB.

K-1 TestWare is a tool that pre-edits production files prior to submitting them to FTB. It includes two PC-based programs: K-1 Verify and K-1 Convert. K-1 Verify edits the record layout to ensure the fields are the correct length and position we require; K-1 Convert expands files from a delimited format to a standard fixed-length format.

For more information regarding how to develop substitute paperless Schedules K-1 (565 or 568), obtain FTB Pub. 1062, **Guide for Filing Paperless Schedules K-1 (565 and 568)**. Companies may download a copy of FTB Pub. 1062 and the K-1 TestWare from FTB's Website at: www.ftb.ca.gov or request a diskette by calling the e-file Help Desk at (916) 845-0353.

Paper Schedules K-1 (565 and 568)

The paper format of Schedules K-1 (565 and 568) may be either a one-sided or two-sided format. The one-sided format requires the form print only those tax data lines that are applicable to the partner or member. The two-sided format requires all tax data lines to print. Both require review and approval before releasing to customers and clients.

Standard Abbreviations

AIR FORCE BASE	AFB
APARTMENT	APT
AVENUE	AV
BOULEVARD	BL
BUILDING	BLDG
CAUSEWAY	CSWY
CENTER	CTR
CIRCLE	CIR
COURT	CT
CROSSING	XING
DEPARTMENT	DEPT
DRIVE	DR
EAST*	E
EXPRESSWAY	EXPY
FLOOR	FL
FREEWAY	FWY
HIGHWAY	HWY
LANE	LN
LOOP	LP
NORTH*	N
NORTHEAST*	NE
NORTHWEST*	NW
NUMBER	No abbrev.
PARKWAY	PKWY
PLACE	PL
PLAZA	PLZ
POINT	PT
POST OFFICE BOX	PO BX
ROAD	RD
ROOM	RM
SAN/SANTO	SN
SOUTH*	S
SOUTHEAST*	SE
SOUTHWEST*	SW
SPACE	SP
SQUARE	SQ
STREET	ST
SUITE	STE
TERRACE	TER
TRACK	TRAK
UNIT	UN
WALK	WK
WALKWAY	WKWY
WAY	WY
WEST*	W

State or U.S. Possessions

ALABAMA	AL
ALASKA	AK
AMERICAN SAMOA	AS
ARIZONA	AZ
ARKANSAS	AR
CALIFORNIA	CA
COLORADO	CO
CONNECTICUT	CT
DELAWARE	DE
DISTRICT OF COLUMBIA	DC
FEDERATED STATES OF MICRONESIA	FM
FLORIDA	FL
GEORGIA	GA
GUAM	GU
HAWAII	HI
IDAHO	ID
ILLINOIS	IL
INDIANA	IN
IOWA	IA
KANSAS	KS
KENTUCKY	KY
LOUISIANA	LA
MAINE	ME
MARSHALL ISLANDS	MH
MARYLAND	MD
MASSACHUSETTS	MA
MICHIGAN	MI
MINNESOTA	MN
MISSISSIPPI	MS
MISSOURI	MO
MONTANA	MT
NEBRASKA	NE
NEVADA	NV
NEW HAMPSHIRE	NH
NEW JERSEY	NJ
NEW MEXICO	NM
NEW YORK	NY
NORTH CAROLINA	NC
NORTH DAKOTA	ND
NORTHERN MARIANA ISLANDS	MP
OHIO	OH
OKLAHOMA	OK
OREGON	OR
PALAU	PW
PENNSYLVANIA	PA
PUERTO RICO	PR
RHODE ISLAND	RI
SOUTH CAROLINA	SC
SOUTH DAKOTA	SD
TENNESSEE	TN
TEXAS	TX
UTAH	UT
VERMONT	VT
VIRGIN ISLANDS	VI
VIRGINIA	VA
WASHINGTON	WA
WEST VIRGINIA	WV
WISCONSIN	WI
WYOMING	WY

* ABBREVIATE ONLY WHEN USED AS A DIRECTION.

Claiming Additional Credits on Personal and Business Entity Tax Forms

Form 540 and Long Form 540NR

Follow the instructions below to program additional credits for Form 540 and Long Form 540NR. If the taxpayer claims only one or two credits, the credit name, code number (use credit acronyms and code numbers shown on pages 26 and 27), and amount should print on the applicable lines of Form 540 and Long Form 540NR. When a taxpayer claims a credit on Schedule P (540 or Long Form 540NR) and the credit is listed in more than one section, total column (b) of the credits that have the same code number(s) and bring the total(s) forward to the applicable line(s) of the form being filed.

If the taxpayer has any other credits to claim on Schedule P (540 or Long Form 540NR), add the amounts from column (b) for those credits and bring the total forward to the applicable line of the form being filed. It is not sufficient to print "See Schedule P" or "Schedule P Attached" in the "credits" area on Form 540 and Long Form 540NR. The software **must** bring the credits forward to the applicable line(s) of the form being filed.

It is unacceptable to use the "more than two credits" line or the "total credits" line if the individual credit lines are blank on Form 540 and Long Form 540NR.

Form 100, Form 100S, and Form 100W

Follow the instructions below to program additional credits for Form 100, Form 100S, and Form 100W. If the taxpayer claims only one or two credits, the credit name, code number (use credit acronyms and code numbers shown on pages 26 and 27), and amount should print on the applicable line(s) of Form 100, Form 100S, and Form 100W. When a taxpayer claims a credit on Schedule P (100 or 100W), and the credit is listed in more than one section, total column (b) of the credits that have the same code number(s) and bring the total(s) forward to the applicable line(s) of the form being filed.

If the taxpayer has any other credits to claim on Schedule P (100 or 100W), add the amounts from column (b) for those credits and bring the total forward to the applicable line of the form being filed. It is not sufficient to print "See Schedule P" or "Schedule P Attached" in the "credits" area on Form 100, Form 100S, or Form 100W. The software **must** bring the credits forward to the applicable line(s) of the form being filed.

It is unacceptable to use the "more than two credits" line or the "total credits" line if the individual credit lines are blank on Form 100, Form 100S, or Form 100W.

SCANNABLE FORM 540 AND FORM 540A

Introduction

These guidelines are for computerized tax processors, tax software developers, computer programmers, and others who develop software that produces scannable Form 540 and Form 540A.

Scannable Form 540 and Form 540A will be the only computer-prepared format of Form 540, *California Resident Income Tax Return*, and Form 540A, *California Resident Income Tax Return*, that the FTB will approve. The FTB will provide an alternative, on a case by case basis, for those companies who cannot develop scannable forms. However, this will not apply to those companies who developed 2000 scannable forms.

Tax practitioners who want to computer-prepare scannable Form 540 and Form 540A for their clients will need to use:

- The software CTPs develop that produce FTB-approved scannable Form 540 and Form 540A.
- The personal computer hardware required, by individual CTP companies, to successfully “run” their software and produce FTB-approved scannable Form 540 and Form 540A (i.e., font cartridges, printers, etc.).
- The instructions to produce accurate scannable Form 540 and Form 540A.
- The “Asterisks in the Entity” guidelines and “Entity Entry Instructions” for taxpayer entity data.
- The approved overlay, if needed.

Guidelines for Preparing Scannable Tax Forms

These guidelines are subject to change due to legislative changes, equipment innovations, and procedural improvements.

Instructional Text

Same as substitute tax forms. See page 15.

Monetary Amounts

Monetary lines in the conventional area of scannable Form 540 and Form 540A must include the vertical rule (“penny line”) that separates dollars from cents. If you remove the vertical rule because your software will print a decimal point after the whole dollar amount, be sure to indicate this fact in each of the cover letter(s) that accompanies each of the scannable forms review package(s). Otherwise, there is a chance that FTB will not approve the form(s).

Note: Monetary amounts in the scanband of scannable Form 540 and Form 540A **must** be dollars only with no decimal points or other punctuation.

Companies may program their software to not print the cents of monetary amounts in the conventional area of scannable Form 540 and Form 540A. However, all

monetary amounts entered must follow a consistent format. We strongly urge companies to round all figures to whole dollar amounts in the conventional area. This follows the official return instructions.

Tax software developers who use another company's forms that include the vertical rule must hard code “00” to print on each voluntary contribution line in the conventional area on Side 2 of both scannable forms.

Companies may program their software to print a “12 position” dollar amount (includes commas and decimal point) in the conventional area of scannable Form 540 and Form 540A. FTB's automated processing systems will output 9 positions, no punctuation.

Example: 000,000,000.

FTB will process as: 000000000

Unless a specific line instruction requires a zero (-0-), leave the conventional line blank when there is no entry. Do not print the word “NONE” in the conventional area or scanband of either scannable form.

Negative Amounts

Program negative monetary amounts to print in the scanband as shown below. Do not use brackets in the scanband. **Example:** -549

Layout

See the specifications for each scannable form.

Keying Symbols

The conventional area of scannable Form 540 and Form 540A must include the current year's keying symbols.

Source Codes

Use source code “06” in the document ID string. Also, companies must print “6” in the signature area. For placement see page 16. **Note:** FTB will load scannable Form 540 and Form 540A to its website in the secure CTP Restricted Directory only. These forms will not be available on FTB's public access area.

Margins

Margins are the same as substitute tax forms. See page 16.

Type Style

The FTB designs California tax forms using PageMaker in increments of 6 lines per inch and 10 strike zones per inch. The conventional area of scannable Form 540 and Form 540A must closely resemble the style and type size used on the official “handprint” version.

Shading Requirements

There is no shading on scannable forms.

Paper

Print scannable tax forms on good quality, white, standard, stock machine paper (20lb.). Use paper that is 8 1/2" x 11."

Ink

Use black ink.

Internal Control Numbers

Same as substitute tax forms. See page 16.

Printing

All printing must be:

- Laser (inkjet and deskjet are acceptable) or letter quality, 24-pin dot matrix.
- Courier (12-point), standard OCR-A font, or "standard print" font. Do not use bold font.
- Original printed output (no corrections). If corrections are necessary, reprint return.
- On one side of the paper (**Do not** duplex print, i.e., **Do not** print scannable forms back-to-back.)
- 6 lines per inch.
- Alpha characters must be in upper case.

Note: All overlays must include the required graphics (i.e., patch and keying symbols) and "grid" marks that allow the user to align the graphics correctly. Companies must provide their customers with the proper instructions on how to use the grid marks on the overlay.

CTP ID

Same as substitute tax forms. See page 17.

How to Program the Scannable Patch

Use the Kodak, Patch Code II, specifications (distributed by the FTB in 1993) to program the patch for scannable Form 540 and Form 540A. If your company did not develop scannable forms in 1993 or later, please request a copy of the Kodak, Patch Code II specifications, by calling (916) 845-3194 or (916) 845-3553.

The scannable patch is a pattern of parallel alternating black bars and spaces. Horizontal and vertical placement of the patch is critical for proper operation. To program correctly, follow these specifications:

- Patch must appear with the bars parallel to the leading center of the scannable form.
- The beginning of the patch must start on print line 4 at position 33 for a length of 20 positions (2 inches).
- There must be at least 0.20 inches (5mm) of space between the patch and any other printed information.
- The patch **must not** exceed print line 8.

How to Print the Scannable Patch

- 1) The patch should print only on Side 1 of the scannable form.
- 2) The ink used must be carbon-based black or equivalent.

Document ID String

The document ID string is required on scannable Form 540 and Form 540A. See "**Registration Marks and Document ID Specifications**" on page 9 and "**Samples of Registration Marks and Document ID Placement**" on page 10 for more information.

Guidelines for Printing Taxpayer Entity Information for Scannable Form 540 and Form 540A

Use the following guidelines to print entity data (taxpayer's name and address area) on scannable Form 540 and Form 540A. FTB will not approve forms that fail to follow these guidelines.

Asterisks in the Entity

Two asterisks (**) on print line 10 of the entity indicates to FTB that taxpayer name(s), address, and social security number(s) are unchanged from the previous year's tax return. This saves FTB processing time and helps prevent errors.

Users of your product may **only** print two asterisks (**) on print line 10 of the entity area if the taxpayer (and taxpayer's spouse, if any):

- Filed a California Form 540, Form 540A, Form 540 2EZ, or Form 540NR tax return last year;
- Did not change the address from the one shown on last year's tax return;
- Has the same SSN as last year;
- Has the same name (first, middle, and last) as last year;
- Has the same filing status as last year; and
- Is not deceased.

If all of the above conditions do not exist, do not print two asterisks (**) on print line 10 of the entity area. The software product should offer a "pop-up" error message (on screen) to help prevent users from allowing the asterisks to print. Failure to follow these instructions may prevent FTB from updating the taxpayer's file correctly.

Taxpayer Entity Information Examples:

111-11-1111 LEE ** 01 PBA 123456
SARAH E LEE

1234 STATE ST
CROWN CA 12345-6789

111-11-1111 TAXP ** 222-22-2222 01
JORDAN A TAXPAYER
KAITLYNN G TAXPAYER

12345 SHORT ST
ANYPLACE CA 12345

111-11-1111 JOSE 01
AUSTIN M JOSEPH

HOMESTYLE NURSING HOME
1234 BEAUTIFUL DR
WELCOME CA 54321

111-11-1111 ALEX ** 222-22-2222 01
MICKEY J ALEXANDER
LYNN S ALEXANDER

9876 LONGNAME WY STE 141 PMB 12
WALLACE CA 12345-6789

111-11-1111 SMIT 01
ROBERT J SMITH (DECD 12-10-01)

3452 BUSY DR KIMBERLY SMITH
BORDERTOWN UN 5
CA 12345

Note: If there is no spouse name, leave the line blank. If there is no additional address or executor/guardian name, leave the line blank.

To minimize instances where a user may hear from a client about processing problems, your manual or other product reading material should include:

- “Asterisks in the Entity” on page 17 and page 23.
- “Entity Entry Instructions” shown below; and
- “Mailing and Assembly Instructions for Scannable Form 540 and Form 540A” on page 24.

Entity Entry Instructions

- Alpha characters must be in upper case.
- Use no punctuation or symbols. **Note:** If a fraction is part of the street address, enter a forward facing slash(/). **Note:** Companies may use this symbol **only** in the address area.
- Monetary amounts. See “Monetary Amounts” on page 21 for specific details on how to enter monetary amounts in the conventional area.
- **Do not** space or use punctuation in the name control (first four letters of the taxpayer's last name) field.
- **Do not** include titles or ranks such as DR, MD, ENSIGN, SGT, etc.
- Use Roman numerals (alpha characters) for numeric suffixes that follow the last name.
- Never space in name field(s). **Exception:** Use one space for JR, SR, II, etc. following the last name.

- The taxpayer and spouse SSN must be 11 digits (includes “-”). Enter “000-00-0000” in the SSN field if an individual has applied for or does not have an SSN.
 - Enter Principal Business Activity (PBA) code (scannable Form 540 only), if applicable. **Do not** hard code “PBA.” “PBA” must print only with the code number (6-digit numeric). Otherwise, leave this field blank.
 - Use standard abbreviations for the suffix of the street name. See “Standard Abbreviations” on page 19.
 - **Do not** enter apartment and apartment number/letter in the Street Address field. Enter in the designated “Apartment” and “Apartment Number” fields. These fields are on the same line as the “Street Address” field. **Note:** Enter APT, BLDG, SP, STE, RM, FL, and UN in the “Apartment” field.
 - Enter Private Mailbox (PMB) and PMB number/letter in the “PMB” and “PMB number/letter” fields. These fields are on the same line as the “Street Address” field. **Do not** hard code PMB. “PMB” must print when a user enters a “PMB number/letter.”
 - Additional address field is a supplemental field used **only** for “in care of” name and additional address information.
 - Military “APO” or “FPO” addresses:
 - Enter “APO” or “FPO” in the first three positions of the City field.
 - **Do not** enter the name of the city for “APO” and “FPO” addresses.
 - Enter two-digit state code in the State field:
- | City field | State Code | ZIP Code Range |
|------------|------------|-----------------------|
| APO | AA | 34000-34099 |
| APO | AE | 09000-09999 |
| FPO | AP | 96200-96699 and 98700 |
- In the State field, use the standard two-digit abbreviation for the state or the United States possession. See “State or U.S. Possessions” on page 19.
 - If using a foreign address, enter the country beginning in the State field. (The foreign address field “overlays” the State and ZIP Code fields plus five additional positions. The “overlay” area is for the foreign country name and, if applicable, the foreign country's postal code.)
 - The ZIP Code can be 10 digits (includes hyphen “-”).
 - Apply these guidelines, then truncate if the information exceeds the field length.

Note: To help eliminate those instances when the City, State, and ZIP Code are entered into the City field, add an error check at the end of the City field for numeric characters.

SCANNABLE FORM 540 AND FORM 540A

Mailing and Assembly Instructions for Scannable Form 540 and Form 540A

- Preparers should review their clients' tax returns to ensure the name(s), address, and tax data prints according to the specifications in this guide. They should also be encouraged to check for printer font problems, incorrect Direct Deposit Refund information, and other tax data problems in the scanband that will delay processing.
- Mail the original scannable form.
- **Do not** attach the FTB-supplied label.
- **Do not** duplex print the original (double-sided copies).
- **Do not** mail a photocopy of the original.
- **Do not** make corrections on the original. If something is incorrect, reprint the tax return.
- Sign the scannable form in the space provided. If a joint tax return, spouse's signature is required.
- **Staple** the "state" copy of Form(s) W-2, W-2G, and 1099-R to the front of Side 1 in the area below the words "Step 4, Taxable Income."
- Make check or money order payable to the "Franchise Tax Board" for the full amount. Write the taxpayer's social security number and "2001 Form 540" or "2001 Form 540A" on it.
- **Staple** check or money order to the front of Side 1 in the area below the words "Step 3, Exemptions." **Do not** staple it in the scanband area.
- **Do not** attach the federal return to scannable Form 540A.
- When required, staple federal forms and California supporting forms and schedules to the back of scannable Form 540 and Form 540A.
- **Staple** special handling forms (FTB 3595, FTB 5805, FTB 5805F, etc.) to the front of Side 1 on top of Forms(s) W2 and check or money order.
- **Staple** entire tax return together in the upper-left hand corner.

Note: If an overlay is used, be sure to follow the overlay instructions. This will help ensure correct placement of the scannable graphic patch, taxpayer's name(s) and address information, and taxpayer's tax data.

Return Mailing Addresses for Scannable Form 540 and Form 540A

Mail **REFUND or NO AMOUNT DUE** tax returns to:

FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0009

Mail **BALANCE DUE** tax returns to:

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0001

GUIDELINES FOR SCANNABLE FORM 540

How Must the Form 540 Scannable Band Appear?

The scannable band is a fixed format located on Side 1. The two-digit line numbers in the scanband correspond to the calculation line numbers in the conventional area of scannable Form 540:

- Entries will be in four columns.
- Courier (12-point), standard OCR-A font, or "standard print" font. **Do not** use bold font.
- The first column will start at line 19 at position 8, for a width of 14 printed positions.
- There must be 4 spaces between columnar format.
- The width of the 4 columns **must** be 14 printed positions.
- Right justify all dollar amounts and numeric entries. Omit leading zeros.
- Print "0" in fields that contain no data. **Do not** print the word "NONE."
- Direct Deposit of Refund (DDR) "Routing number;" print line 33. **Must be** nine numeric digits. First two digits **must** be 01 through 12 or 21 through 32.
Note: If a routing number is entered on print line 33, there **must** be a "DDR Account number" at print line 34, and a "DDR Account type" at print line 35; otherwise **all** fields must be blank.
- **Right justify** "DDR Account number" if less than 17 characters.
- All monetary entries **must** be positive and in dollars only. NO decimal points, commas, or other symbols or punctuation. **EXCEPTION:** For negative amount on line 17, use a minus sign ("-") to precede the first digit. **Do not** use brackets.
- "0" will indicate "No" and "1" will indicate "Yes" for field numbers "06", "3800", "3803", "SCHG1", and "5870A".
- "0" will indicate "No" and "1" will indicate "Yes" for field "5805 5805F" (**5805 is attached**).
- "0" will indicate "No" and "2" will indicate "Yes" for field "5805 5805F" (**5805F is attached**).
- For field "APE", "0" will indicate a calendar year end and "MMYY" will indicate a fiscal year end (month and year end).
- Use field numbers 28 and 29 for the "Additional Credits." The additional credit amount **must** have a three-digit numeric code preceding the dollar amount. The acronym name and code number should print on the applicable line(s) in the conventional area of scannable Form 540. For example, "17320" designates a Dependent Parent credit of \$20.
- Use field number 31 for the nonrefundable renter's credit.

- Use field numbers 42 and 43 for the Child and Dependent Care Expenses Credit (CDC) qualifying individual's SSN. Use 9 numeric and no dashes. Otherwise, print "0." Right justify.
- Use field number 44 and 45 for the federal CDC claimed amount and CA CDC allowed amount. Otherwise, print "0." Right justify.
- Tax preparer ID number (PTIN) (print line 25). **Mandatory**, professional products only. (PTIN has priority over FEIN.) Print PTIN in scanband with five spaces between "P" and eight-digit number (P 12345678). Print the PTIN in conventional area (Paid preparer signature area) together (P12345678).
- Tax preparer ID number (FEIN) (print line 25). **Mandatory**, professional products only. Right justify, no dashes.

Note: Use the Tax Preparer ID Number field, for the paid preparer's PTIN or FEIN only. If the paid preparer enters a social security number (SSN), print the SSN in the conventional area on Side 2, Paid Preparer's area SSN/PTIN box only. In the scanband, leave the Tax Preparer ID Number field blank.

GUIDELINES FOR SCANNABLE FORM 540

Credit Names, Acronyms, and Code Number List

Include this list in your user manual.

*PIT = Personal Income Tax

*CT = Corporation Tax

Credit Name	Acronym	Code	PIT*	CT*
Child Adoption	CHILD ADOPT	197	X	
Child and Dependent Care Expenses	NONE	NONE	X	
Community Development Financial Institution Investments	CDFI INVEST	209	X	X
Dependent Parent	DEP PARENT	173	X	
Disabled Access for Eligible Small Businesses	DSABL ACCESS	205	X	X
Donated Agricultural Products Transportation	DONATE AGTRN	204	X	X
Employer Child Care Contribution	CHLDCARE	190	X	X
	CTB			
Employer Child Care Program	CHLDCARE PRG	189	X	X
Enhanced Oil Recovery	ENHNC OILREC	203	X	X
Enterprise Zone Employee	E/Z EMPL	169	X	
Enterprise Zone Hiring & Sales or Use Tax	E/Z HIRE/USE	176	X	X
Farmworker Housing:				
New Construction/Rehabilitation	F/W HS CONST	207	X	X
New Construction/Rehabilitation Loans	F/W HS LOAN	208		X
Joint Custody Head of Household	JT CSTDY HOH	170	X	
Joint Strike Fighter:				
Joint Strike Fighter Property Costs	JSFPROPERTY	216	X	X
Joint Strike Fighter Wages	JSFWAGE	215	X	X
Local Agency Military Base Recover Area (LAMBRA)				
Hiring & Sales or Use Tax	LAMBRA HR/US	198	X	X
Long-Term Care	LONGTERM	214	X	
Low-Income Housing	LOW-INC HOUS	172	X	X
Manufacturers' Investment	MFG INVSTMNT	199	X	X
Manufacturing Enhancement Area (MEA) Hiring	MEA HIRE	211	X	X
Natural Heritage Preservation Tax	HERITAGE	213	X	X
Nonrefundable Renter's Credit	NONE	NONE	X	
Other State Tax	OTHER STATE	187	X	
Prior Year Alternative Minimum Tax	PRIOR YR AMT	188	X	X
Prison Inmate Labor	INMATE LABOR	162	X	X
Research	RESEARCH	183	X	X
Rice Straw	RICE STRAW	206	X	X
Senior Head of Household	SR HOH	163	X	
Solar Energy System	SOLAR ENERGY	217	X	X
Targeted Tax Area (TTA) Hiring & Sales or Use Tax	TTA HIRE/USE	210	X	X
Teacher Retention Tax	TEACHER	212	X	

Credit Names, Acronyms, and Code Number List

Include this list in your user manual.

*PIT = Personal Income Tax

*CT = Corporation Tax

Repealed Credits With Carryover Provisions

	<u>Acronym</u>	<u>Code</u>	<u>PIT*</u>	<u>CT*</u>
Agricultural Products	AGRI PRODUCT	175	X	X
Commercial Solar Electric System	COMSLR ELSYS	196	X	X
Commercial Solar Energy Carryover	COM SLR NRG	181	X	X
Contribution of Computer Software	CTB COMPSOFT	202		X
Employee Ridesharing:				
Employee Vanpool Program	R/S EMPLR VN	194	X	
Employer Ridesharing:				
Large Employer Program	R/S LG EMPLR	191	X	X
Small Employer Program	R/S SM EMPLR	192	X	X
Employer Subsidized Public Transit Passes	R/S TRANSIT	193	X	X
Energy Conservation	NRG CSRV CO	182	X	X
Low-Emission Vehicles	LOW-EMS VHCL	160	X	X
Los Angeles Revitalization Zone (LARZ) Hiring & Sales or Use Tax	LARZ HRE/USE	159	X	X
Orphan Drug	ORPHN DRG CO	185	X	X
Political Contributions	POLTCL CTB	184	X	
Recycling Equipment	RCYCL EQUIP	174	X	X
Residential Rental & Farm Sales	RES RNT/FARM	186	X	
Ridesharing	R/S CO	171	X	X
Salmon & Steelhead Trout Habitat Restoration	SALMON/TROUT	200	X	X
Solar Energy	SLR NRG CO	180	X	X
Solar Pump	SLR PUMP CO	179	X	X
Technological Property Contribution	TECHPROP CTB	201		X
Water Conservation	WATRCRV CO	178	X	
Young Infant	YNG INFNT CO	161	X	

Submitting Scannable Form 540 and Scannable Form 540 Overlay for Approval Checklist

Scannable Form 540. (* If your software does not support this field, please be sure to indicate that information in the cover letter.)

Entity Data Placement

To get entity data placement approval, submit tax returns that:

- ☐ Follow "Entity Entry Instructions."
- ☐ Print the asterisks (see "Asterisks in the Entity" on page 22).
- ☐ Do not print the asterisks (if taxpayer entity information has changed since 2000.)
- ☐ Maximize all entity fields. DO NOT FILL FIELDS WITH "Xs." If your software does not support the maximum entity field size, indicate the supported field size in the company's review package cover letter.
- ☐ Check the "Yes" box for "Federal Return Attachment Required."
- ☐ Check the "No" box for "Federal Return Attachment Required."
- ☐ Print example with Private Mailbox (PMB) and number/letter. Left justify number.
- ☐ Do **not** print example of Private Mailbox (PMB) and number/letter.
- ☐ Have all fields in the correct location (see "Scannable Form 540 Specifications" beginning on page 29).
- ☐ Print example with Principal Business Activity (PBA) Code. **Left justify.** If less than 6 characters, do not populate with "0."

Scanband Data Placement

To get scanband data placement approval, submit tax returns that:

- ☐ Follow "How Must the Form 540 Scannable Band Appear?" on page 25.
- ☐ Have all fields in the correct location (see "Form 540 Scannable Band Specifications (Side 1)" beginning on page 31).
- ☐ Have matching amounts in the scanband and on the conventional form lines.
- ☐ Have a fiscal year filer.*
- ☐ Have a calendar year filer.
- ☐ Have a positive amount on line 17.
- ☐ Have a negative amount on line 17 (DO NOT USE BRACKETS).*
- ☐ Have entries (other than -0-) on line 28 and line 29 (include 3-digit credit code)* (see pages 26 and 27).
- ☐ Have entry (other than -0-) on line 31.
- ☐ Have entry on lines 42, 43, 44, and 45. Max fill all fields.
- ☐ Print "1" in at least two of the check off boxes (i.e., 3800, 3803, SCHG1, and 5870A).*
- ☐ Print a "1" for the check box 5805 (**5805 attached**).
- ☐ Print a "2" for the check box 5805F (**5805F attached**).
- ☐ Print example of tax preparer ID Number (print line 25). **Mandatory**, professional products only. (PTIN has priority over FEIN). Follow the "How Must the Form 540 Scannable Band Appear" on page 25.
- ☐ Print example of tax preparer ID Number (FEIN) (print line 25). **Mandatory**, professional products only. Follow the "How Must the Form 540 Scannable Band Appear?" on page 25.
- ☐ Print example of Direct Deposit of Refund (DDR) (print lines 33, 34, and 35).
- ☐ Print example of DDR Account Number, print line 34, with less than 17 characters. Right justify number.
- ☐ Do not print example of DDR.

Line Geometry – Follow "Samples of Registration Marks and Document ID Placement" on page 10.

- ☐ Bold line at vertical print line 17, horizontal print position 6 through 80.
- ☐ Bold line at vertical print line 36, horizontal print position 6 through 80.
- ☐ Bottom registration mark (2-point rule) line at horizontal position (print positions 6-28; 30-35; 50-55; 57-80 and print line 62).
- ☐ Bottom registration mark (2-point rule) line at vertical positions 35 and 50 and print line 62; end at print line 63.

Patch

- ☐ Patch at vertical position (print position) 4 through 8 and horizontal position (print line) 33 through 52.
- ☐ Follow "How to Program the Scannable Patch" and "How to Print the Scannable Patch" on page 22.

Conventional Form

- ☐ Vertical rule (penny line) shown on form. (If product does not support the vertical rule, then the cover letter must indicate that the software will always print a decimal point after the whole dollar amount.)
- ☐ Print Taxpayer Last Name and SSN on Side 2 in top margin.
- ☐ Follow "Guidelines for Preparing Scannable Tax Forms" beginning on page 21.

Keying Symbols and Source Code

- ☐ Follow "Guidelines for Preparing Scannable Tax Forms" beginning on page 21.

Scannable Form 540 Overlay

Submit materials needed to create a scannable Form 540 tax return (i.e., overlay, overlay instructions, and tax return data).

Scannable Form 540 Specifications

Definitions: ALPHA = A-Z (MUST BE ALL CAPS)
 NUMERIC = 0-9
 ALPHANUMERIC = A-Z, 0-9
 LEFT JUSTIFY = LJ RIGHT JUSTIFY = RJ

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
1 - 3	Blank	—	—	—	—
4	Title of Form and Tax Year Area	6	25	30	Conventional form size/style
4	Patch Area	33	20	52	Use Kodak patch code specifications
5	Title of Form and Tax Year Area	6	25	30	Conventional form size/style
5	Patch Area	33	20	52	Use Kodak patch code specifications
5	Form Identifier (540) Area	71	5	75	Conventional form size/style
6	Title of Form and Tax Year Area	6	25	30	Conventional form size/style
6	Bold Line	6	25	30	2-point rule line
6	Patch Area	33	20	52	Use Kodak patch code specifications
6	Form Identifier (540) Area	71	5	75	Conventional form size/style
6	Bold Line	55	26	80	2-point rule line
7	Account Period Ending	6	3	8	"APE"
7	Fiscal Year Beginning	10	8	17	MM-DD-YY or leave blank
7	Fiscal Year Ending	20	8	27	MM-DD-YY or leave blank
7	Patch Area	33	20	52	Use Kodak patch code specifications
7	Federal Return Attachment Area (optional field, mandatory language)	55	25	79	Conventional form size/style
8	Patch Area	33	20	52	Use Kodak patch code specifications
8	Federal Return Attachment Area "Yes" "No" Boxes (optional field)	55	9	63	Conventional form size/style
8	PACARRP Box Area	76	5	80	Conventional form size/style
9	Do Not Attach Label Area	6	6	11	Conventional form size/style
9	PACARRP Box Area	76	5	80	Conventional form size/style
10	Do Not Attach Label Area	6	6	11	Conventional form size/style
10	Taxpayer's SSN (mandatory)	16	11	26	Numeric, "-"
10	Name Control (First Four Letters of Last Name) (mandatory)	29	4	32	Alpha, No Embedded Spaces No symbols or punctuation
10	If taxpayer name and address information is unchanged from 2000, enter " ** " otherwise, leave blank (mandatory)	34	2	35	" ** "
10	If Joint Return, Spouse's SSN (mandatory)	38	11	48	Numeric, "-"
10	Form Year Indicator (mandatory)	54	2	55	"01"
10	Principal Business Activity (PBA) Code	59	12	70	Alphanumeric. Print "PBA" only when there is a "PBA" code. Program 3 spaces between the "PBA" and code. If less than 6 characters LJ code and do not populate with zeros. (PBA 123456). If no code, field must be blank.
10	PACARRP Box Area	76	5	80	Conventional form size/style
11	Do Not Attach Label Area	6	6	11	Conventional form size/style
11	Taxpayer's First Name (mandatory)	16	11	26	Alpha, No Embedded Spaces
11	Taxpayer's Middle Initial	29	1	29	Alpha
11	Taxpayer's Last Name (mandatory)	32	17	48	Alpha

GUIDELINES FOR SCANNABLE FORM 540

Scannable Form 540 Specifications

Definitions: ALPHA = A-Z (MUST BE ALL CAPS)
 NUMERIC = 0-9
 ALPHANUMERIC = A-Z, 0-9
 LEFT JUSTIFY = LJ RIGHT JUSTIFY = RJ

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
11	If Deceased, Enter "DECD" and Date of Death (mandatory)	51	15	65	Alphanumeric, "(DECD mm-dd-yy)" or leave blank
11	PACARRP Box Area	76	5	80	Conventional form size/style
12	If Joint Return, Spouse's First Name (mandatory)	16	11	26	Alpha, No Embedded Spaces
12	If Joint Return, Spouse's Middle Initial	29	1	29	Alpha
12	If Joint Return, Spouse's Last Name (mandatory)	32	17	48	Alpha
12	If Joint Return, Spouse is Deceased, enter "DECD" and Date of Death (mandatory)	51	15	65	Alphanumeric, "(DECD mm-dd-yy)" or leave blank
12	PACARRP Box Area	76	5	80	Conventional form size/style
13	Step 1 Name and Address area	6	6	11	Conventional form size/style
13	Additional Address	16	30	45	Alphanumeric
13	Executor/Guardian	48	17	64	Alphanumeric
13	PACARRP Box Area	76	5	80	Conventional form size/style
14	Step 1 Name and Address Area	6	6	11	Conventional form size/style
14	Street Address (mandatory)	16	30	45	Alphanumeric
14	APT, STE, SP, RM, FL, BLDG, & UN	48	5	52	Alpha, LJ
14	Number or Letter (No symbols)	54	5	58	Alphanumeric, LJ
14	Private Mailbox (PMB)	61	3	63	Print "PMB" only when there is a "PMB" number or letter
14	Private Mailbox Number or Letter	65	6	70	Alphanumeric, LJ
14	PACARRP Box Area	76	5	80	Conventional form size/style
15	Step 1 Name and Address Area	6	6	11	Conventional form size/style
15	City (mandatory)	16	17	32	Alphanumeric
15	State (mandatory) Use the Standard Abbreviations in this publication	35	2	36	Alpha
15	If Foreign Country	35	19	53	Alphanumeric
15	ZIP Code	39	10	48	Numeric, "-", LJ
15	PACARRP Box Area	76	5	80	Conventional form size/style
16	Step 1 Name and Address Area	6	6	11	Conventional form size/style
16	Bold Line	6	—	80	1-point rule line
16	PACARRP Box Area	76	5	80	Conventional form size/style
17–36	540 Scanband – See specifications that begin on page 31.	—	—	—	—
37–61	Conventional Form 540	—	—	—	—
62–63	Bottom Registration Mark, at vertical positions 35 and 50, use 2-point rule on Side 1 and Side 2.	—	—	—	End of bottom registration mark, document ID*, and conventional form size/style

* Center document ID between positions 35 and 50 of the bottom registration mark. Use Courier font 12 point, **not** bold. Bottom Registration Mark on both Side 1 and Side 2 must be a 2-point rule.

Note: If there is no spouse name, leave the applicable fields on print line 12 blank. If there is no additional address or executor/guardian name, leave the applicable fields on print line 13 blank.

Form 540 Scannable Band Specifications (Side 1)

Definitions:	NUMERIC	=	0-9
	"1"	=	Indicates a box was checked. Exception: Field No. 01 (filing status) will indicate filing status box checked.
	"0"	=	Will indicate no response.
	"2"	=	Will indicate "FTB 5805F" is attached at print line 24.
	RIGHT JUSTIFY	=	RJ LEFT JUSTIFY = LJ

Print Line Number	Identification	Begin Print Position	Mandatory Print Field	Begin Field Position	Maximum Field Length	Field Description
17	"FOR COMPUTERIZED USE ONLY"	—	—	—	21	Alpha, Center Justify
17	Bold line	6	—	—	80	2-point rule line
18	Blank	—	—	—	—	—
19	Filing Status	8	"01"	21	1	"1," "2," "3," "4," or "5"
19	Total Tax	26	"37"	31	9	Numeric
19	CA Breast Cancer Research Fund	44	"56"	49	9	Numeric
19	APE	62	"APE"	72	4	"0," "MMYY"
20	Claimed as a Dependent on Another Return	8	"06"	21	1	"0," "1"
20	CA Income Tax Withheld	26	"38"	31	9	Numeric
20	CA Firefighters' Memorial Fund	44	"57"	49	9	Numeric
20	3800 Attached Box	62	"3800"	75	1	"0," "1"
21	Senior Exemption	8	"09"	21	1	"1," "2"
21	2001 CA Estimated Tax and Amount Applied from 2000 Return. Include amounts from FTB 3519 or Schedule K-1 (541)	26	"39"	31	9	Numeric
21	Emergency Food Assistance Program Fund	44	"58"	49	9	Numeric
21	3803 Attached Box	62	"3803"	75	1	"0," "1"
22	Number of Dependents	8	"11"	20	2	Numeric
22	Excess SDI (or VPD) Withheld	26	"41"	31	9	Numeric
22	CA Peace Officer Memorial Foundation Fund	44	"59"	49	9	Numeric
22	Schedule G-1 Attached Box	62	"SCHG1"	75	1	"0," "1"
23	State Wages Form(s) W-2	8	"12"	13	9	Numeric
23	First Qualifying Individual's SSN	26	"42"	31	9	Numeric or "0"; No Dashes
23	Lupus Foundation of America, California Chapters Fund	44	"60"	49	9	Numeric
23	5870A Attached Box	62	"5870A"	75	1	"0," "1"
24	CA Adjustments – Subtractions	8	"14"	13	9	Numeric
24	Second Qualifying Individual's SSN	26	"43"	31	9	Numeric or "0"; No Dashes
24	Total Contributions	44	"64"	49	9	Numeric
24	5805 5805F Attached Box	62	"5805 5805F"	75	1	"0," "1" = 5805 attached "2" = 5805F attached
25	CA Adjustments – Additions	8	"16"	13	9	Numeric
25	Child/Dependent Care Federal Allowable Amount	26	"44"	36	4	Numeric
25	Refund or No Amount Due	44	"65"	49	9	Numeric
25	Tax Preparer ID Number (PTIN) (Mandatory, professional products only.)	62	"P"	62	1	"P" or blank
25	Tax Preparer ID Number (PTIN) continued	—	—	68	8	Numeric, RJ
25	Tax Preparer ID Number (FEIN) (Mandatory, professional products only.)	—	—	67	9	Numeric, No Dashes, RJ

GUIDELINES FOR SCANNABLE FORM 540

Form 540 Scannable Band Specifications (Side 1)

Definitions:	NUMERIC	=	0-9
	"1"	=	Indicates a box was checked. Exception: Field No. 01 (filing status) will indicate filing status box checked.
	"0"	=	Will indicate no response.
	"2"	=	Will indicate "FTB 5805F" is attached at print line 24.
	RIGHT JUSTIFY	=	RJ LEFT JUSTIFY = LJ

Print Line Number	Identification	Begin Print Position	Mandatory Print Field	Begin Field Position	Maximum Field Length	Field Description
26	CA Adjusted Gross Income	8	"17"	13	9	Numeric
26	CA Child/Dependent Care Credit Amount	26	"45"	37	3	Numeric
26	Amount You Owe	44	"66"	49	9	Numeric
27	Standard/Itemized Deductions	8	"18"	13	9	Numeric
27	Overpaid Tax	26	"47"	31	9	Numeric
27	Underpayment of Estimated Tax	44	"68"	49	9	Numeric
28	Tax	8	"20"	13	9	Numeric
28	Overpaid Tax Applied to 2002 Estimated Tax	26	"48"	31	9	Numeric
29	Tax From SCH G-1 and from FTB 5870A	8	"23"	13	9	Numeric
29	Overpaid Tax Available This Year	26	"49"	31	9	Numeric
30	Credit	8	"28"	13	9	Numeric
30	Tax Due	26	"50"	31	9	Numeric
31	Credit	8	"29"	13	9	Numeric
31	CA Seniors' Special Fund	26	"51"	37	3	Numeric
32	Claiming more than two credits	8	"30"	13	9	Numeric
32	Alzheimer's Disease/Related Disorders Fund	26	"52"	31	9	Numeric
33	Nonrefundable Renter's Credit	8	"31"	19	3	Numeric
33	CA Fund for Senior Citizens	26	"53"	31	9	Numeric
33	Direct Deposit of Refund (DDR) Routing Number Note: If entry in this field, there must be entries in "Account number field" and "Account type field." Otherwise, all three fields must be blank.	—	—	67	9	Numeric. First two positions must be 01 through 12 or 21 through 32. Note: If entry made in this field, there must be entries in the "DDR Account number" Field at print line 34 and "DDR Account type" Field at print line 35. Otherwise, all three fields must be blank.
34	Alternative Minimum Tax	8	"35"	13	9	Numeric
34	Rare and Endangered Species Preservation Program	26	"54"	31	9	Numeric
34	DDR "Account number" Note: If entry in this field, there must be entries in DDR "Routing number field" and "Account number field." Otherwise, all three fields must be blank.	—	—	59	17	Alphanumeric, "-", RJ if less than 17 Characters. Otherwise, all three fields must be blank.

Form 540 Scannable Band Specifications (Side 1)

Definitions:	NUMERIC	=	0-9
	"1"	=	Indicates a box was checked. Exception: Field No. 01 (filing status) will indicate filing status box checked.
	"0"	=	Will indicate no response.
	"2"	=	Will indicate "FTB 5805F" is attached at print line 24.
	RIGHT JUSTIFY	=	RJ LEFT JUSTIFY = LJ

Print Line Number	Identification	Begin Print Position	Mandatory Print Field	Begin Field Position	Maximum Field Length	Field Description
35	Other Taxes and Credit Recapture	8	"36"	13	9	Numeric
35	State Children's Trust Fund for the Prevention of Child Abuse	26	"55"	31	9	Numeric
35	DDR "Account type:" Note: If entry in this field there must be entries in DDR "Routing number field" and "Account number field." Otherwise, all three fields must be blank.	—	—	75	1	"1" = Checking or "2" = Savings Otherwise, all three fields must be left blank.
36	Bold Line	6	—	—	80	—

Note: Record Layout is Reduced

Note: Record Layout is Reduced

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Note: Record Layout is Reduced

Note: Record Layout is Reduced

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GUIDELINES FOR SCANNABLE FORM 540A

How Must the Form 540A Scannable Band Appear?

The scannable band is a fixed format located at the bottom of Side 1. The two-digit line numbers in the scanband correspond to the calculation line numbers in the conventional area of Form 540A. (Exceptions: Line 12a will print in the scanband as line 12 and line 13g will print in the scanband as line 13.):

- Entries will be in five columns.
- Courier (12-point), standard OCR-A font, or "standard print" font. **Do not** use bold font.
- The first column will start at line 48 at position 8, for a width of 6 printed positions.
- There **must** be 4 spaces between columnar format.
- The width of the 5 columns **must** be 12 printed positions (**Exception:** First column is 6 printed positions.)
- Right justify all dollar amounts and numeric entries. Omit leading zeros.
- Print "0" in fields that contain no data. **Do not** print the word "NONE."
- Use field numbers 28 and 29 for the Child and Dependent Care Expenses Credit (CDC) qualifying individual's SSN. Use 9 numeric and no dashes. Otherwise, print "0." Right justify.
- Use field numbers 30 and 31 for the federal claimed amount and CA allowed amounts. Otherwise, print "0." Right justify.
- Direct Deposit of Refund (DDR) "Routing Number;" print line 58. **Must be** nine numeric digits. First two digits must be 01 through 12 or 21 through 32.

Note: If a routing number is entered on print line 58, there **must** be a "DDR Account number" at print line 59, and a "DDR Account type" at print line 60; otherwise, **all** fields must be blank.

- **Right justify** "DDR Account number" if less than 17 characters.
- All monetary entries must be positive and in dollars only. NO decimal points, commas, or other symbols or punctuation. **EXCEPTION:** For negative amounts on line 14, use a minus sign ("-") to precede the first digit. **Do not** use brackets.
- "0" will indicate "No" and "1" will indicate "Yes" for field numbers "06" and "5805."
- Tax preparer ID number (PTIN) (print line 48). **Mandatory**, professional products only. (PTIN has priority over FEIN.) Print PTIN in scanband with three spaces between the "P" and eight-digit number. (P 12345678) Print the PTIN in the conventional area (Paid preparer signature area) together (P12345678).
- Tax preparer ID number (FEIN) (print line 48). **Mandatory**, professional products only. Right justify, no dashes.

Note: Use the Tax Preparer ID Number field, for the paid preparer's PTIN or FEIN only. If the paid preparer enters a social security number (SSN), print the SSN in the conventional area on Side 2, Paid Preparer's area SSN/PTIN box only. In the scanband, leave the Tax Preparer ID Number field blank.

Submitting Scannable Form 540A and Scannable Form 540A Overlay for Approval Checklist

Scannable Form 540A (* If your software does not support this field, please be sure to indicate that information in the cover letter.)

Entity Data Placement

To get entity data placement approval, submit tax returns that:

- ☐ Follow "Entity Entry Instructions."
- ☐ Print the asterisks. (see "Asterisks in the Entity" beginning on page 22.)
- ☐ Do **not** print the asterisks (if taxpayer entity information has changed since 2000, do not print asterisks.)
- ☐ Maximize all entity fields. DO NOT FILL FIELDS WITH "Xs." If your software does not support the maximum entity field size, indicate the supported field size in the company's review package cover letter.
- ☐ Print example with Private Mailbox (PMB) and number. Left justify number.
- ☐ Do **not** print example of Private Mailbox (PMB) and number.
- ☐ Have all fields in the correct location (see "Scannable Form 540A Specifications" beginning on page 38).

Scanband Data Placement

To get scanband data placement approval, submit tax returns that:

- ☐ Follow "How Must the Form 540A Scannable Band Appear?" on page 36.
- ☐ Have all fields in the correct location (see "Scannable Form 540A Specifications" beginning on page 38).
- ☐ Have matching amounts in the scanband and on the conventional form lines.
- ☐ Have a positive amount on line 14.
- ☐ Have a negative amount on line 14 (DO NOT USE BRACKETS).*
- ☐ Have entry on lines 28, 29, 30, and 31. Max fill all fields.
- ☐ Print example of tax preparer ID Number (PTIN) (print line 48). **Mandatory**, professional products only. (PTIN has priority over FEIN.) Follow "How Must the Form 540A Scannable Band Appear?" on page 36.
- ☐ Print example of tax preparer ID Number (FEIN) (print line 48). **Mandatory**, professional products only. Follow "How Must the Form 540A Scannable Band Appear?" on page 36.
- ☐ Print example of Direct Deposit of Refund (DDR) (Print lines 58, 59, and 60).
- ☐ Print example of DDR Account Number, Print line 59, with less than 17 characters. Right justify number.
- ☐ Do **not** print example of DDR.
- ☐ Print a "1" for the check box 5805.

Line Geometry – Follow "Samples of Registration Marks and Document ID Placement" on page 10.

- ☐ Bold line at vertical print line 45, horizontal positions 6 through 80.
- ☐ Bold line at vertical print line 46, horizontal positions 6 through 80.
Bottom registration mark (1-point rule Side 1 only) line at horizontal position (print positions 6-28; 30-35; 50-55; 57-80) and at vertical print line 62. Use 2-point rule on Side 2.
- ☐ Bottom registration mark (1-point rule Side 1 only) line at vertical positions 35 and 50 at vertical print line 62; end at print line 63. Use 2-point rule on Side 2.

Patch

- ☐ Patch at vertical position (print position) 4 through 8 and horizontal position (print line) 33 through 52.
- ☐ Follow "How to Program the Scannable Patch" and "How to Print the Scannable Patch" on page 22.

Conventional Form

- ☐ Vertical rule (penny line) shown on form. If product does not support the vertical rule, then the cover letter must indicate that the software will always print a decimal point.
- ☐ Print Taxpayer's Last Name and SSN on Side 2 in top margin.
- ☐ Follow "Guidelines for Preparing Scannable Tax Forms" beginning on page 21.

Keying Symbols and Source Code

- ☐ Follow "Guidelines for Preparing Scannable Tax Forms" beginning on page 21.

Scannable Form 540A Overlay

Submit materials needed to create a scannable Form 540A tax return (i.e., overlay, overlay instructions, and tax return data).

GUIDELINES FOR SCANNABLE FORM 540A

Scannable Form 540A Specifications

Definitions: ALPHA = A-Z (MUST BE ALL CAPS)
 NUMERIC = 0-9
 ALPHANUMERIC = A-Z, 0-9
 LEFT JUSTIFY = LJ

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
1 - 3	Blank	—	—	—	—
4	Title of Form and Tax Year Area	6	25	30	Conventional form size/style
4	Patch Area	33	20	52	Use Kodak patch code specifications
5	Title of Form and Tax Year Area	6	25	30	Conventional form size/style
5	Patch Area	33	20	52	Use Kodak patch code specifications
5	Form Identifier (540A) Area	71	5	75	Conventional form size/style
6	Title of Form and Tax Year Area	6	25	30	Conventional form size/style
6	Bold Line	6	25	30	2-point rule line
6	Patch Area	33	20	52	Use Kodak patch code specifications
6	Form Identifier (540A) Area	71	5	75	Conventional form size/style
6	Bold Line	55	26	80	2-point rule line
7	Patch Area	33	20	52	Use Kodak patch code specifications
8	Patch Area	33	20	52	Use Kodak patch code specifications
8	PACARRP Box Area	76	5	80	Conventional form size/style
9	Do Not Attach Label Area	6	6	11	Conventional form size/style
9	PACARRP Box Area	76	5	80	Conventional form size/style
10	Do Not Attach Label Area	6	6	11	Conventional form size/style
10	Taxpayer's SSN (mandatory)	16	11	26	Numeric, "-"
10	Taxpayer's Name Control (First Four Letters of Last Name) (mandatory)	29	4	32	Alpha, No Embedded Spaces No symbols or punctuation
10	If taxpayer name and address information is unchanged from 2000, enter " ** " otherwise, leave blank (mandatory)	34	2	35	" ** "
10	If Joint Return, Spouse's SSN (mandatory)	38	11	48	Numeric, "-"
10	Form Year Indicator (mandatory)	54	2	55	"01"
10	PACARRP Box Area	76	5	80	Conventional form size/style
11	Do Not Attach Label Area	6	6	11	Conventional form size/style
11	Taxpayer's First Name (mandatory)	16	11	26	Alpha, No Embedded Spaces
11	Taxpayer's Middle Initial	29	1	29	Alpha
11	Taxpayer's Last Name (mandatory)	32	17	48	Alpha
11	If Deceased, Enter "DECD" and Date of Death (mandatory)	51	15	65	Alphanumeric, "(DECD mm-dd-yy)" or leave blank
11	PACARRP Box Area	76	5	80	Conventional form size/style
12	If Joint Return, Spouse's First Name (mandatory)	16	11	26	Alpha, No Embedded Spaces
12	If Joint Return, Spouse's Middle Initial	29	1	29	Alpha
12	If Joint Return, Spouse's Last Name (mandatory)	32	17	48	Alpha
12	If Joint Return, Spouse is Deceased, Enter "DECD" and Date of Death (mandatory)	51	15	65	Alphanumeric, "(DECD mm-dd-yy)" or leave blank
12	PACARRP Box Area	76	5	80	Conventional form size/style

Scannable Form 540A Specifications

Definitions:	ALPHA	=	A-Z (MUST BE ALL CAPS)
	NUMERIC	=	0-9
	ALPHANUMERIC	=	A-Z, 0-9
	LEFT JUSTIFY	=	LJ

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
13	Step 1 Name and Address area	6	6	11	Conventional form size/style
13	Additional Address	16	30	45	Alphanumeric
13	Executor/Guardian	48	17	64	Alphanumeric
13	PACARRP Box Area	76	5	80	Conventional form size/style
14	Step 1 Name and Address Area	6	6	11	Conventional form size/style
14	Street Address (mandatory)	16	30	45	Alphanumeric
14	APT, STE, SP, RM, FL, BLDG, & UN	48	5	52	Alpha, LJ
14	Number or Letter (No symbols)	54	5	58	Alphanumeric, LJ
14	Private Mailbox (PMB)	61	3	63	Print "PMB" only when there is a "PMB" number or letter.
14	Private Mailbox Number or Letter	65	6	70	Alphanumeric, LJ
14	PACARRP Box Area	76	5	80	Conventional form size/style
15	Step 1 Name and Address Area	6	6	11	Conventional form size/style
15	City (mandatory)	16	17	32	Alphanumeric
15	State (mandatory) Use the Standard Abbreviations in this publication	35	2	36	Alpha
15	If Foreign Country	35	19	53	Alphanumeric
15	ZIP Code	39	10	48	Numeric, "-", LJ
15	PACARRP Box Area	76	5	80	Conventional form size/style
16	Step 1 Name and Address Area	6	6	11	Conventional form size/style
16	Bold Line	6	—	80	1-point rule line
16	PACARRP Box Area	76	5	80	Conventional form size/style
17–44	Conventional Form 540A	—	—	—	—
45–61	540A Scanband – See specifications that begin on page 40	—	—	—	—
62–63	Bottom Registration Mark,* document ID, ** and conventional Form 540A	—	—	—	End of bottom registration mark, document ID, and conventional form size/style

* Bottom Registration Mark on Side 1 must be a 1-point rule. Bottom Registration Mark on Size 2 must be a 2-point rule.

** Center document ID between positions 35 and 50 of the bottom registration mark. Use Courier font 12-point **not** bold.

Note: If there is no spouse name, leave the applicable fields on print line 12 blank. If there is no additional address or executor/guardian name, leave the applicable fields on print line 13 blank.

GUIDELINES FOR SCANNABLE FORM 540A

Form 540A Scannable Band Specifications (bottom of Side 1)

Definitions:	NUMERIC	=	0-9
	"1"	=	Indicates a box has been checked. Exception: Field No. 01 (filing status) will indicate the number of the box that has been checked.
	"0"	=	Will indicate no response.
	RIGHT JUSTIFY	=	RJ

Print Line Number	Identification	Begin Print Position	Mandatory Print Field	Begin Field Position	Maximum Field Length	Field Description
45	Bold Line	6	—	—	80	2-point rule line
46	'FOR COMPUTERIZED USE ONLY'	—	—	—	21	Alpha, Center Justify
46	Bold Line	6	—	—	80	2-point rule line
47	Blank	—	—	—	—	—
48	Filing Status	8	"01"	13	1	"1," "2," "3," "4," or "5"
48	State Wages Form(s) W-2	18	"12"	21	9	Numeric
48	Overpaid Tax	34	"33"	37	9	Numeric
48	CA Breast Cancer Research Fund	50	"56"	53	9	Numeric
48	Tax Preparer ID number (PTIN) (Mandatory professional products only.)	66	"P"	66	1	"P" or blank
48	Tax Preparer ID number (PTIN) continued	—	—	70	8	Numeric, RJ
48	Tax Preparer ID number (FEIN) (Mandatory professional products only.)	—	—	69	9	Numeric, No Dashes, RJ
49	Claimed as a Dependent on Another Return	8	"06"	13	1	"0," "1"
49	Total CA Income Adjustments	18	"13"	21	9	Numeric
49	Overpaid Tax Applied to 2002 Estimated Tax	34	"34"	37	9	Numeric
49	CA Firefighters' Memorial Fund	50	"57"	53	9	Numeric
50	Senior Exemption	8	"09"	13	1	"1," "2"
50	CA Adjusted Gross Income	18	"14"	21	9	Numeric, "-"
50	Overpaid Tax Available This Year	34	"35"	37	9	Numeric
50	Emergency Food Assistance Program Fund	50	"58"	53	9	Numeric
51	Number of Dependents	8	"11"	12	2	Numeric
51	Standard/Itemized Deductions	18	"15"	21	9	Numeric
51	Tax Due	34	"36"	37	9	Numeric
51	CA Peace Officer Memorial Foundation Fund	50	"59"	53	9	Numeric
52	5805 Attached Box	8	"5805"	13	1	"0," "1"
52	Nonrefundable Renter's Credit	18	"19"	27	3	Numeric
52	Total Contributions	34	"37"	37	9	Numeric
52	Lupus Foundation of America, California Chapters Fund	50	"60"	53	9	Numeric
53	Total Tax	18	"23"	21	9	Numeric
53	Refund or No Amount Due	34	"38"	37	9	Numeric
54	CA Income Tax Withheld	18	"25"	21	9	Numeric
54	Amount You Owe	34	"39"	37	9	Numeric

Form 540A Scannable Band Specifications (bottom of Side 1)

Definitions:	NUMERIC	=	0-9
	"1"	=	Indicates a box has been checked. Exception: Field No. 01 (filing status) will indicate the number of the box that has been checked.
	"0"	=	Will indicate no response.
	RIGHT JUSTIFY	=	RJ

Print Line Number	Identification	Begin Print Position	Mandatory Print Field	Begin Field Position	Maximum Field Length	Field Description
55	2001 CA Estimated Tax and Amount Applied from 2000 Return. Include amounts from form FTB 3519.	18	"26"	21	9	Numeric
55	Underpayment of Estimated Tax	34	"40"	37	9	Numeric
56	Excess SDI or VDPI Withheld	18	"27"	21	9	Numeric
56	CA Seniors Special Fund	34	"51"	43	3	Numeric
57	First Qualifying Individual's SSN	18	"28"	21	9	Numeric or "0"; No Dashes
57	Alzheimer's Disease/Related Disorders Fund	34	"52"	37	9	Numeric
58	Second Qualifying Individual's SSN	18	"29"	21	9	Numeric or "0"; No Dashes
58	CA Fund for Senior Citizens	34	"53"	37	9	Numeric
58	Direct Deposit of Refund (DDR) Routing Number Note: If entry in this field, there must be entries in "Account number field" and "Account type field." Otherwise, all three fields must be blank.	—	—	69	9	Numeric. First two positions must be 01 through 12 or 21 through 32. Note: If entry made in this field, there must be entries in the "DDR Account number" field at print line 59 and "DDR Account type" field at print line 60. Otherwise, all three fields must be blank.
59	Child/Dependent Care Federal Allowable Amount	18	"30"	26	4	Numeric
59	Rare and Endangered Species Preservation program	34	"54"	37	9	Numeric
59	DDR "Account number" Note: If entry in this field, there must be entries in DDR "Routing number field" and "Account type field." Otherwise, all three fields must be blank.	—	—	61	17	Alphanumeric, "-", RJ if less than 17 characters. Otherwise, all three fields must be blank.
60	CA Child/Dependent Care Credit Amount	18	"31"	27	3	Numeric
60	State Children's Trust Fund for the Prevention of Child Abuse	34	"55"	37	9	Numeric
60	DDR "Account type" Note: If entry in this field, there must be entries in DDR "Routing number field" and "Account number field." Otherwise, all three fields must be blank.	—	—	77	1	"1" = Checking or "2" = Savings. Otherwise, all three fields must be left blank.
61	Blank	—	—	—	—	—
62	Registration Mark (1-point rule) at positions 6-28, 30-35, 50-55, and 57-80	6	—	80	—	Bottom line registration mark
62-63	Bottom Registration Mark at vertical positions 35 and 50, use 1-point rule on Side 1. Use 2-point rule on Side 2.	—	—	—	—	End of bottom registration mark, document ID*, and conventionally form size/style

* Center document ID between positions 35 and 50 of the bottom registration mark. Use Courier font 12-point, **not** bold. Bottom registration mark on Side 1 must be a 1-point rule. Use a 2-point rule on Side 2.

Note: Record Layout is Reduced

Note: Record Layout is Reduced

[illegible]

GUIDELINES FOR SCANNABLE FORM 540A

Scannable Form 540A Record Layout (without asterisks)

Note: Record Layout is Reduced

[illegible]

GUIDELINES FOR SCANNABLE VOUCHERS

OCR Line Format (Form 540-ES, form FTB 3519, and form FTB 3582) Only:

OCR Line Data Elements

All scannable vouchers have an OCR line. The OCR line is made up of 6 fields and 1 check digit. The total length will be 37 positions.

TTTTTTTTTNNNNSSSSAAAAAYYYY\$C

WHERE:

Field	Description	Length/Format
1. TTTTTTTT	Taxpayer ID (TPID)	9 numeric
2. NNNN	Taxpayer Name Control	4 alpha
3. SSSS	Spouse Control	4 numeric
4. AAAA	Address Control	5 numeric
5. YYYY	Account Period Ending (APE)	4 numeric
6. \$\$\$\$\$\$	Remit Amount	10 numeric
7. C	Check Digit	1 numeric

OCR Line – Field Population Directions

- 1. Taxpayer's social security number (SSN)** (mandatory). Numeric only. Do **not** include hyphens.
- 2. Name control** (mandatory). First 4 letters of taxpayer's last name. Never space or use punctuation in the Name Control field. If the taxpayer's name is **less** than 4 letters, fill the remainder of the Name Control field with the plus sign (+).

EXAMPLES:

McPeak	Enter: MCPE
O'Toole	Enter: OTOO
De Martino	Enter: DEMA
Lee	Enter: LEE +
Lee-Smith	Enter: LEES

- 3. Spouse control** (mandatory). Last 4 digits of the Spouse's SSN. If there is no spouse, fill the Spouse Control field with zeros.

- 4. Address Control** (mandatory). Five (5) positions. The first 3 digits are the first 3 numeric digits of the street address field (no matter where the numbers fall). In the case where there are not 3 numeric digits in the street number, append (fill with zeros). The last 2 digits are the last 2 digits of the "regular" ZIP Code (the first 5 digits). If the ZIP Code is not available, fill with zeros.

EXAMPLES: (Examples are not complete addresses. To illustrate the numeric digits for the Address Control Field, only the street number and ZIP Code, if any, is present.)

Street Address and ZIP Code Fields:	OCR Line Address Control
10476 FOLSOM BL 95678-1234	10478
10 NORTH ST 95608	10008
1S 12 BRIDGE ST 95623	11223
3E 14 MAXWELL RD	31400
PO BOX 1276 95678	12778
PO BOX 1 94114	10014
8 POINT OF ROCKS PMB 79 34242	80042
1 77TH AVE 34237	17737
32 AVE 45 W	32400
RURAL ROUTE 1 BOX 18	11800

- 5. Account Period Ending (APE)** (mandatory). Format is "MMYY" for fiscal year filers. (Form 540-ES only.) If the APE is a calendar year (standard 1/1/01-12/31/01), fill the APE Field with zeros.
- 6. Remit Amount** (mandatory). Whole dollars only, no decimal point. Right justify, zero fill. EXAMPLE: Remit amount is \$575.00 – Field value is: 0000000575
- 7. Check Digit** (mandatory). Use "Check Digit Algorithm" on page 45 to determine value.

CHECK DIGIT ALGORITHM:

(Use this algorithm for all scannable vouchers, Form 540-ES, Form 541-ES, forms FTB 3519, FTB 3563, and FTB 3582.)

The Name control field conversion is from the position of the 26-character alphabet to numeric, i.e., A=1,

B=2, C=3, etc. If the Name control field value is completed with plus signs, then the conversion values default to zero. For example, if the Name control field value is 'HA++' then the conversion value is '8100'. If the Name control field value is 'SEO+', then the conversion is '19 5 15 0'.

Example #1:

OCR Line: 882536031BROW2905123870000000000350

8 8 2 5 3 6 0 3 1 2 18 15 23 2 9 0 5 1 2 3 8 7 0 0 0 0 0 0 0 0 0 3 5 0

Weight String:

2 7 6 5 4 3 2 7 6 2 2 2 2 4 3 2 7 6 2 7 6 5 4 2 7 6 5 4 3 2 7 6 5 4 3 2

Product:

16 56 12 25 12 18 0 21 6 4 36 30 46 8 27 0 35 6 4 21 48 35 0 0 0 0 0 0 0 0 0 0 12 15 0

493 Total 493 Mod 9 54 R 7 9 - 7 = 2 Check Digit = 2

Example #2:

OCR Line: 882536031HA++00001238707990000010205

8 8 2 5 3 6 0 3 1 8 1 0 0 0 0 0 0 1 2 3 8 7 0 7 9 9 0 0 0 0 0 1 0 2 0 5

Weight String:

2 7 6 5 4 3 2 7 6 2 2 2 2 4 3 2 7 6 2 7 6 5 4 2 7 6 5 4 3 2 7 6 5 4 3 2

Product:

16 56 12 25 12 18 0 21 6 16 2 0 0 0 0 0 0 6 4 21 48 35 0 14 63 54 0 0 0 0 0 6 0 8 0 10

453 Total 453 Mod 9 50 R 3 9 - 3 = 6 Check Digit = 6

GUIDELINES FOR SCANNABLE VOUCHERS

Submitting Scannable Vouchers Form 540-ES, Form 541-ES, forms FTB 3519, FTB 3563, and FTB 3582 Approval Checklist

Entity Data Placement

To get entity data placement approval, submit vouchers that:

- ☐ Follow “**Entity Entry Instructions**” for scannable Form 540 and Form 540A on page 22.
- ☐ Print the asterisks. See “**Asterisks in the Entity**” on page 23.
- ☐ Do not print the asterisks. (If taxpayer entity information has changed since 2000, do not print asterisks.)
- ☐ Maximize all entity fields. **DO NOT FILL FIELDS WITH “Xs.”** If your software does not support the maximum entity field size, indicate the supported field size in the company’s review package cover letter.
- ☐ Print example with Private Mailbox (PMB) and number. Left justify the number/letter if less than 6 digits.
- ☐ Print example without Private Mailbox (PMB) and number.
- ☐ Have all fields in the correct location.
- ☐ Give example of a fiscal year filer (APE).¹ (Applies to Form 540-ES, Form 541-ES, and form FTB 3563 only.)
- ☐ Give example of a calendar year filer. (Place single “0” in print position 77.) (Applies to Form 540-ES, Form 541-ES, and form FTB 3563 only.)

OCR Line (Print Line 61 - print position 41 through print position 77)

- ☐ Follow OCR Line Format (Form 540-ES, form FTB 3519, and form FTB 3582) that begins on page 44.
- ☐ Follow OCR Line Format (Form 541-ES and form FTB 3563) that begins on page 44.
- ☐ Follow Check-Digit Algorithm on page 56.
- ☐ Use Courier font 12-point, **not** bold.

Line Geometry

- ☐ Bold line at print line 49, prints at position 6 through position 80.
- ☐ Bottom registration mark .25-line weight rule at print line 62, prints at position 6 through position 28 and at position 58 through position 80.²
- ☐ Bottom registration mark 2-point rule at print line 62, prints at position 30 through position 35 and at position 50 through position 55.
- ☐ Bottom registration mark 2-point vertical rule at print line 62, end at print line 63, at print position 35 and position 50.

¹ If your software does not support fiscal year filers, indicate this in your company’s review package cover letter.

² If your software cannot support the .25-line weight rule, use a 1-point rule. Indicate the use of the 1-point rule in your review package cover letter.

Scannable Form 540-ES Specifications

Definitions: ALPHA = A-Z (MUST BE ALL CAPS)
 NUMERIC = 0-9
 ALPHANUMERIC = A-Z, 0-9
 LEFT JUSTIFY = LJ RIGHT JUSTIFY = RJ

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
1-44	Blank	—	—	—	—
45	"Detach Here"/"Do Not Mail" line	6	74	80	Conventional form size/style
46	Top Registration Mark	75	6	80	Conventional form size/style
47	"Taxable Year"	6	7	13	Conventional form size/style
47	"California Form" and underline	69	10	79	Conventional form size/style
48	Tax Year Area "2002"	8	5	12	Conventional form size/style
48	Title of Form/Due Date	16	48	64	Conventional form size/style Payment Voucher "1" – "April 15, 2002"; Payment Voucher "2" – "June 15, 2002"; Payment Voucher "3" – "Sept. 16, 2002"; and Payment Voucher "4" – "Jan. 15, 2003".
48	Form Identifier (540-ES) Area	71	7	77	Conventional form size/style
49	Tax Year Area "2002"	8	5	12	Conventional form size/style
49	Title of Form/Due Date	16	48	64	Conventional form size/style Payment Voucher "1" – "April 15, 2002"; Payment Voucher "2" – "June 15, 2002"; Payment Voucher "3" – "Sept. 16, 2002"; and Payment Voucher "4" – "Jan. 15, 2003".
49	Form identifier (540-ES) Area	71	7	77	Conventional form size/style
49	Bold Line	6	74	80	Conventional form size/style
50	Blank Line	—	—	—	Conventional form size/style
51	Taxpayer's SSN (mandatory)	9	11	19	Numeric, "-"
51	Name Control (First Four Letters of Last Name) (mandatory)	22	4	25	Alpha, no embedded spaces, no symbols or punctuation
51	If taxpayer name and address information is unchanged from previous year, enter "***" otherwise leave blank (mandatory)	27	2	28	"***"
51	If Joint Return, Spouse's SSN (mandatory)	31	11	41	Numeric, "-"
51	Form Year Indicator	47	2	48	"02"
51	Account Period Ending (APE)	68	3	70	"APE"
51	APE	74	4	77	Calendar year payment = "0" at print position 77. Fiscal year payment = "MMYY".
52	Taxpayer's First Name (mandatory)	9	11	19	Alpha, No embedded spaces
52	Taxpayer's Middle Initial	22	1	22	Alpha
52	Taxpayer's Last Name (mandatory)	25	17	41	Alpha
53	If Joint Return, Spouse's First Name (mandatory)	9	11	19	Alpha, No embedded spaces
53	if Joint Return, Spouse's Middle Initial	22	1	22	Alpha
53	If Joint Return, Spouse's Last Name (mandatory)	25	17	41	Alpha
54	Additional Address	9	30	38	Alphanumeric
54	Payment Voucher Box Area	73	7	80	Conventional form size style, Payment Voucher "1," "2," "3," or "4." Shade box on Payment Voucher 4.

GUIDELINES FOR SCANNABLE VOUCHERS

Scannable Form 540-ES Specifications

Definitions:	ALPHA	=	A-Z (MUST BE ALL CAPS)
	NUMERIC	=	0-9
	ALPHANUMERIC	=	A-Z, 0-9
	LEFT JUSTIFY	=	LJ
	RIGHT JUSTIFY	=	RJ

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
55	Street Address (mandatory)	9	30	38	Alphanumeric, no symbols other than "/"
55	APT, STE, SP, RM, FL, BLDG, AND UN	41	5	45	Alpha, LJ
55	Number or Letter	47	5	51	Alphanumeric, LJ
55	Private Mailbox (PMB)	54	3	56	"PMB"
55	Private Mailbox Number or Letter	58	6	63	Alphanumeric, LJ
55	Payment Voucher Box Area	73	7	80	Conventional form size/style, Payment Voucher "1," "2," "3," or "4" – Shade box on Payment Voucher 4.
56	City (mandatory)	9	17	25	Alphanumeric
56	State use Standard Abbreviations in this publication (mandatory)	28	2	29	Alpha
56	If Foreign Country	28	19	46	Alphanumeric
56	ZIP Code	32	10	41	Numeric, "-", LJ
56	Payment Voucher Box Area	73	7	80	Conventional form size/style, Payment Voucher "1," "2," "3," or "4" – Shade box on Payment Voucher 4.
57	Payment Voucher Box Area	73	7	80	Conventional form size/style, Payment Voucher "1," "2," "3," or "4" – Shade box on Payment Voucher 4.
58	Where to Mail Payment Voucher Area	6	–	37	Conventional form size/style
58	Taxpayer's Amount of Payment	61	11	71	Numeric, RJ, whole dollars only. Decimal point must print at end of dollar amount at print position 71. (Do not use commas.)
59	Where to Mail Payment Voucher Area	6	–	37	Conventional form size/style
61	OCR Line (Check Digit mandatory) Use Check Digit Algorithm on page 45.	41	37	77	Alphanumeric, plus (+) sign, zero fill
62-63	Bottom Registration Mark, document ID, * and conventional Form 540-ES	–	–	–	End of bottom registration mark, document ID, and conventional form size/style

*Center document ID between positions 35 and 50 of the bottom registration mark. Use Courier 12-point, **not** bold.

If no spouse name, leave the applicable fields on print line 53 blank. **Note:** Do **not** leave spouse control field blank in OCR Line. Fill spouse control field with zeros. If no additional address, leave that field on print line 54 blank. Do **not** include deceased taxpayer/spouse information on scannable Form 540-ES.

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GUIDELINES FOR SCANNABLE VOUCHERS

Scannable Form FTB 3519 Specifications

Definitions: ALPHA = A-Z (MUST BE ALL CAPS)
 NUMERIC = 0-9
 ALPHANUMERIC = A-Z, 0-9
 LEFT JUSTIFY = LJ RIGHT JUSTIFY = RJ

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
1-44	Blank	—	—	—	—
45	"Detach Here"/"Do Not File" line	6	74	80	Conventional form size/style
46	Top Registration Mark	75	6	80	Conventional form size/style
46	When to File Area/Top Registration Mark	6	13	18	(Calendar year – Due April 15, 2002) Conventional form size/style
47	"Taxable Year"	6	7	13	Conventional form size/style
47	Title of Form	16	20	35	Conventional form size/style
47	"California Form" and underline	69	10	79	Conventional form size/style
48	Tax Year Area "2001"	8	5	12	Conventional form size/style
48	Title of Form	16	35	50	Conventional form size/style
48	Form Identifier (3519 (PIT)) Area	71	7	77	Conventional form size/style
49	Tax Year Area "2001"	8	5	12	Conventional form size/style
49	Title of Form	16	35	50	Conventional form size/style
49	Form identifier (3519 (PIT)) Area	70	9	78	Conventional form size/style
49	Bold Line	6	74	80	Conventional form size/style
50	Blank Line	—	—	—	Conventional form size/style
51	Taxpayer's SSN (mandatory)	9	11	19	Numeric, "-"
51	Name Control (First Four Letters of Last Name) (mandatory)	22	4	25	Alpha, no embedded spaces, no symbols or punctuation
51	If taxpayer name and address information is unchanged from previous year, enter "***" otherwise leave blank (mandatory)	27	2	28	"***"
51	If Joint Return, Spouse's SSN (mandatory)	31	11	41	Numeric, "-"
51	Form Year Indicator	47	2	48	"01"
52	Taxpayer's First Name (mandatory)	9	11	19	Alpha, No embedded spaces
52	Taxpayer's Middle Initial	22	1	22	Alpha
52	Taxpayer's Last Name (mandatory)	25	17	41	Alpha
52	If Deceased, Enter "DECD" and Date of Death (mandatory)	44	15	58	Alphanumeric, "(DECD mm-dd-yy)"
53	If Joint Return, Spouse's First Name (mandatory)	9	11	19	Alpha, No embedded spaces
53	if Joint Return, Spouse's Middle Initial	22	1	22	Alpha
53	If Joint Return, Spouse's Last Name (mandatory)	25	17	41	Alpha
53	If Deceased, Enter "DECD" and Date of Death (mandatory)	44	15	58	Alphanumeric, "(DECD mm-dd-yy)"
54	Additional Address	9	30	38	Alphanumeric
54	Executor/Guardian	41	17	57	Alphanumeric
55	Street Address (mandatory)	9	30	38	Alphanumeric, no symbols other than "/"
55	APT, STE, SP, RM, FL, BLDG, AND UN	41	5	45	Alpha, LJ
55	Number or Letter (No smbols)	47	5	51	Alphanumeric, LJ

Scannable Form FTB 3519 Specifications

Definitions:	ALPHA	=	A-Z (MUST BE ALL CAPS)
	NUMERIC	=	0-9
	ALPHANUMERIC	=	A-Z, 0-9
	LEFT JUSTIFY	=	LJ
			RIGHT JUSTIFY = RJ

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
55	Private Mailbox (PMB)	54	3	56	"PMB"
55	Private Mailbox Number or Letter	58	6	63	Alphanumeric, LJ
56	City (mandatory)	9	17	25	Alphanumeric
56	State use Standard Abbreviations in this publication (mandatory)	28	2	29	Alpha
56	If Foreign Country	28	19	46	Alphanumeric
56	ZIP Code	32	10	41	Numeric, "-", LJ
57	Blank	–	–	–	–
58	Cautionary Language/ Where to Mail Payment Voucher Area	6	–	45	Conventional form size/style
58	"Amount of Payment"	49	9	58	"Amount of Payment" conventional form size/style
58	Taxpayer's Amount of Payment	61	11	71	Numeric, RJ, whole dollars only. Decimal point must print at end of dollar amount – at print position 71. Do not use commas.
59	Cautionary Language/ Where to Mail Payment Voucher Area	6	–	31	Conventional form size/style
60	Cautionary Language/ Where to Mail Payment Voucher Area	6	–	31	Conventional form size/style
61	OCR Line (Check Digit mandatory) Use Check Digit Algorithm on page 45.	41	37	77	Alphanumeric, plus (+) sign, zero fill
62-63	Bottom Registration Mark, document ID, * and conventional form FTB 3519	–	–	–	End of bottom registration mark, document ID, and conventional form size/style

*Center document ID between positions 35 and 50 of the bottom registration mark. Use Courier 12-point, **not** bold.

If no spouse name, leave the applicable fields on print line 53 blank. **Note:** Do **not** leave spouse control field blank in OCR Line. Fill spouse control field with zeros. If no additional address or executor/guardian name, leave the applicable fields on print line 54 blank.

GUIDELINES FOR SCANNABLE VOUCHERS

Scannable Form FTB 3519 Record Layout

Note: Record Layout is Reduced

01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66
<div style="display: flex; justify-content: space-between; border-top: 1px solid black; border-bottom: 1px solid black; padding: 5px;"> -----DETACH HERE----- IF NO PAYMENT IS DUE, DO NOT MAIL -----DETACH HERE----- </div> <div style="display: flex; justify-content: space-between; border-top: 1px solid black; border-bottom: 1px solid black; padding: 5px;"> <div style="width: 30%;"> <p>When to File Area</p> <p>TAXABLE YEAR 2001</p> </div> <div style="width: 40%; text-align: center;"> <p>Title of Form</p> </div> <div style="width: 30%; text-align: right;"> <p>CALIFORNIA FORM 3519 (PIT)</p> </div> </div> <div style="display: flex; justify-content: space-between; border-top: 1px solid black; border-bottom: 1px solid black; padding: 5px;"> <div style="width: 30%;"> <p>PSSNXXXXXXXXX NCTL</p> <p>PFIRSTNAMEX X PLASTNAMEXXXXXXXXX (DECD MM-DD-YY)</p> <p>SFIRSTNAMEX X SLASTNAMEXXXXXXXXX (DECD MM-DD-YY)</p> <p>ADDITIONALADDRESSXXXXXXXXXX EXECUTORXXXXXXXXXX</p> <p>STREETADDRESSXXXXXXXXXX APTXX NOXXXX PMB NOXXXX</p> <p>CITYXXXXXXXXXX ST ZIPCODEXXX</p> </div> <div style="width: 30%; text-align: center;"> <p>01</p> </div> <div style="width: 30%; text-align: right;"> <p>Amount of payment 0000000000.</p> </div> </div> <div style="display: flex; justify-content: space-between; border-top: 1px solid black; border-bottom: 1px solid black; padding: 5px;"> <div style="width: 30%;"> <p>Cautionary Language/Where to Mail</p> <p>Payment Voucher Area</p> </div> <div style="width: 40%; text-align: center;"> <p>-----></p> </div> <div style="width: 30%; text-align: right;"> <p>PSSNXXXXXXXXNCTLS SSNAAAAAYYYY\$\$\$\$\$\$\$\$\$\$C</p> </div> </div>																																																																	

Scannable Form FTB 3582 Specifications

Definitions: ALPHA = A-Z (MUST BE ALL CAPS)
 NUMERIC = 0-9
 ALPHANUMERIC = A-Z, 0-9
 LEFT JUSTIFY = LJ RIGHT JUSTIFY = RJ

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
1-44	Blank	—	—	—	—
45	"Detach Here"/"Do Not Mail" line	6	74	80	Conventional form size/style
46	Top Registration Mark	75	6	80	Conventional form size/style
46	When to File Area/ Top Registration Mark	6	13	18	"(Calendar year – Due April 15, 2002)" Conventional form size/style
47	"Taxable Year"	6	7	13	Conventional form size/style
47	Title of Form	16	21	36	Conventional form size/style
47	"California Form"	68	12	79	Conventional form size/style
48	Tax Year Area "2001"	8	5	12	Conventional form size/style
48	Title of Form	16	35	49	Conventional form size/style
49	Tax Year Area "2001"	8	5	13	Conventional form size/style
49	Title of Form	16	35	49	Conventional form size/style
49	Form identifier (3582 (e-file)) Area	68	12	79	Conventional form size/style
49	Bold Line	6	74	80	Conventional form size/style
50	Blank Line	—	—	—	Conventional form size/style
51	Taxpayer's SSN (mandatory)	9	11	19	Numeric, "-"
51	Name Control (First Four Letters of Last Name) (mandatory)	22	4	25	Alpha, no embedded spaces, no symbols or punctuation
51	If taxpayer name and address information is unchanged from previous year, enter "***" otherwise leave blank (mandatory)	27	2	28	"***"
51	If Joint Return, Spouse's SSN (mandatory)	31	11	41	Numeric, "-"
51	Form Year Indicator	47	2	48	"01"
51	Do Not Send Return Message Area	56	—	73	"Do not send a paper copy of your tax"
52	Taxpayer's First Name (mandatory)	9	11	19	Alpha, No embedded spaces
52	Taxpayer's Middle Initial	22	1	22	Alpha
52	Taxpayer's Last Name (mandatory)	25	17	41	Alpha
52	Do Not Send Return Message Area	56	—	71	"return with the payment voucher"
53	If Joint Return, Spouse's First Name (mandatory)	9	11	19	Alpha, No embedded spaces
53	if Joint Return, Spouse's Middle Initial	22	1	22	Alpha
53	If Joint Return, Spouse's Last Name (mandatory)	25	17	41	Alpha
54	Additional Address	9	30	38	Alphanumeric
55	Street Address (mandatory)	9	30	38	Alphanumeric, no symbols other than "/"
55	APT, STE, SP, RM, FL, BLDG, AND UN	41	5	45	Alpha, LJ
55	Number or Letter (No symbols)	47	5	51	Alphanumeric, LJ
55	Private Mailbox (PMB)	54	3	56	"PMB"
55	Private Mailbox Number or Letter	58	6	63	Alphanumeric, LJ
56	City (mandatory)	9	17	25	Alphanumeric

GUIDELINES FOR SCANNABLE VOUCHERS

Scannable Form FTB 3582 Specifications

Definitions:	ALPHA	=	A-Z (MUST BE ALL CAPS)
	NUMERIC	=	0-9
	ALPHANUMERIC	=	A-Z, 0-9
	LEFT JUSTIFY	=	LJ
			RIGHT JUSTIFY = RJ

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
56	State (Use Standard Abbreviations in this publication.) (mandatory)	28	2	29	Alpha
56	If Foreign Country	28	19	46	Alphanumeric
56	ZIP Code	32	10	41	Numeric, "-", LJ
57	Blank	–	–	–	–
58	Cautionary Language/Where to Mail Payment Voucher Area	6	–	45	Conventional form size/style
58	"Amount of payment"	49	10	58	"Amount of payment" conventional form size/style
58	Taxpayer's Amount of Payment	61	11	71	Numeric, RJ, whole dollars only. Decimal point must print at end of dollar amount – at print position 71. Do not use commas.
59	Cautionary Language/Where to Mail Payment Voucher Area	6	–	31	Conventional form size/style
60	Cautionary Language/Where to Mail Payment Voucher Area	6	–	31	Conventional form size/style
61	OCR Line (Check Digit mandatory) Use Check Digit Algorithm on page 45.	41	37	77	Alphanumeric, plus (+) sign, zero fill
62-63	Bottom Registration Mark, document ID, * and conventional form FTB 3582	–	–	–	End of bottom registration mark, document ID, and conventional form size/style

*Center document ID between positions 35 and 50 of the bottom registration mark. Use Courier 12-point, **not** bold.

If no spouse name, leave the applicable fields on print line 53 blank. **Note:** Do **not** leave spouse control field blank in OCR Line. Fill spouse control field with zeros. If no additional address, leave that field blank on print line 54.

Note: Record Layout is Reduced

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GUIDELINES FOR SCANNABLE VOUCHERS

OCR Line Format (Form 541-ES and form FTB 3563) only:

OCR Line Data Elements

All scannable vouchers have an OCR line. The OCR line is made up of 6 fields and 1 check digit. The total length will be 37 positions.

TTTTTTTTTNNNNSSSSAAAAAYYYY\$C

WHERE:

Field	Description	Length/Format
1. TTTTTTTT	Estate or Trust's FEIN	9 numeric
2. NNNN	Fiduciary Name Control	4 alpha
3. SSSS	Spouse Control	4 numeric
4. AAAAA	Address Control	5 numeric
5. YYYY	Account Period Ending (APE)	4 numeric
6. \$\$\$\$\$\$\$\$	Remit Amount	10 numeric
7. C	Check Digit	1 numeric

OCR Line – Field Population Directions

- Estate's or trust's FEIN** (mandatory). Numeric only. Do **not** include hyphens.
- Name control** (mandatory). First 4 letters of the Estate's or Trust's proper name.
 - When the Estate or Trust Name includes a person's name, use the last name for the proper name in the Name Control field.
Example: Estate of Wanda Sue Wiser – Field value is: WISE
 - When the Estate or Trust Name includes initials, use the initials for the proper name in the Name Control field. Do not use punctuation or space between initials.
Example: G.N.R.C. Trust – Field value is: GNRC
 - When only numeric data represents the name of the Estate or Trust, use the last name of the fiduciary from the Name and Title of the Fiduciary Field.
Example: Name of Estate or Trust is 1974 #37652 TR – Name and Title of Fiduciary is: Joe Smith, Trustee – Field value is: SMIT
 - When a "Will of" and a "For" is present in the proper name, use the last name in the "Will of" name. **Example:** Proper name is Trust Under "Will of" Sally Hall "for" John Brown – Field value is: HALL

- When Minor or Trust for a Minor is represented in the proper name, use "Minor" for the Name Control field.

Example: Proper name is Irrevocable "Minors Tr." For Grace Evans – Field value is: MINO

- When a company, church, or foundation is shown as the trust name without a person's name, use the first part of the trust name as the proper name.

Example: Proper name is Protestant Episcopal Church Tr. = Field value is: PROT

- When the name is **less** than 4 letters, fill the remainder of the Name Control Field with the plus sign (+).

Example: If the proper name is SEO – Field value is: SEO+

- Spouse Control Field** - Fill this field with zeros.

- Address Control** (mandatory). Five (5) positions. The first 3 digits are the first 3 numeric digits of the street address field (no matter where the numbers fall). In the case where there are not 3 numeric digits in the street number, append (fill with zeros). The last 2 digits are the last 2 digits of the "regular" ZIP Code (the first 5 digits). If the ZIP Code is not available, fill with zeros.

EXAMPLES: (Examples are not complete addresses. To illustrate the numeric digits for the Address Control Field, only the street number and ZIP Code, if any, are present.)

<u>Street Address and ZIP Code Fields:</u>	<u>OCR Line Address Control</u>
10476 FOLSOM BL 95678-1234	10478
10 NORTH ST 95608	10008
1S 12 BRIDGE ST 95623	11223
3E 14 MAXWELL RD	31400
PO BOX 1276 95678	12778
PO BOX 1 94114	10014
8 POINT OF ROCKS PMB 79 34242	80042
1 77TH AVE 34237	17737
32 AVE 45 W	32400
RURAL ROUTE 1 BOX 18	11800

- Account period ending (APE)** (mandatory). Format is "MMYY" for fiscal year filers.
(Form 540-ES, Form 541-ES, and form FTB 3563 only.) If the APE is a calendar year (standard 1/1/01 – 12/31/01), fill the APE field with zeros.
- Remit amount** (mandatory). Whole dollars only, no decimal point. Right justify, zero fill.
EXAMPLE: Remit amount is \$575.00 – Field value is: 000000575
- Check digit** (mandatory). Use the "Check Digit Algorithm" on page 45 to determine value.

Scannable Form 541-ES Specifications

Definitions: ALPHA = A-Z (MUST BE ALL CAPS)
 NUMERIC = 0-9
 ALPHANUMERIC = A-Z, 0-9
 LEFT JUSTIFY = LJ RIGHT JUSTIFY = RJ

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
1-44	Blank	—	—	—	—
45	"Detach Here"/Do Not Mail" line	6	74	80	Conventional form size/style
46	Top Registration Mark	75	6	80	Conventional form size/style
47	"Taxable Year"	6	7	13	Conventional form size/style
47	"California Form" and underline	69	10	79	Conventional form size/style
48	Tax Year Area "2002"	8	5	12	Conventional form size/style
48	Title of Form/Due Date	16	48	64	Conventional form size/style Payment Voucher "1" – "April 15, 2002"; Payment Voucher "2" – "June 15, 2002"; Payment Voucher "3" – "Sept. 16, 2002"; and Payment Voucher "4" – "Jan. 15, 2003".
48	Form Identifier (541-ES) Area	71	7	77	Conventional form size/style
49	Tax Year Area "2002"	8	5	12	Conventional form size/style
49	Title of Form/Due Date	16	48	64	Conventional form size/style Payment Voucher "1" – "April 15, 2002"; Payment Voucher "2" – "June 15, 2002"; Payment Voucher "3" – "Sept. 16, 2002"; and Payment Voucher "4" – "Jan. 15, 2003".
49	Form identifier (541-ES) Area	71	7	77	Conventional form size/style
49	Bold Line	6	74	80	Conventional form size/style
50	Blank Line	—	—	—	Conventional form size/style
51	Estate's or Trust's FEIN number (mandatory)	9	10	18	Numeric, "-"
51	Name Control (First Four Letters of Estate's or Trust's Proper Name.) (mandatory) Use OCR Line Field Population Directions in this publication	21	4	24	Alphanumeric, no embedded spaces, no symbols or punctuation
51	If Estate's or Trust's name and address information is unchanged from previous year, enter "***" otherwise, leave blank (mandatory)	26	2	27	"***"
51	Form Year Indicator	47	2	48	"02"
51	Account Period Ending (APE)	68	3	70	"APE"
51	APE	74	4	77	Calendar year payment = "0" at print position 77. Fiscal year payment = "MMYY".
52	Name of Estate or Trust (mandatory)	9	33	41	Alphanumeric
53	Name and Title of Fiduciary (mandatory)	9	33	41	Alphanumeric
54	Additional Address	9	30	38	Alphanumeric
54	Payment Voucher Box Area	73	8	80	Conventional form size/style, Payment Voucher "1," "2," "3," or "4" – Shade box on Payment Voucher 4.
55	Street Address (mandatory)	9	30	38	Alphanumeric, no symbols other than "/"
55	Suite	41	5	45	Alpha, LJ
55	Number or Letter (No symbols)	47	5	51	Alphanumeric, LJ

GUIDELINES FOR SCANNABLE VOUCHERS

Scannable Form 541-ES Specifications

Definitions:		ALPHA	=	A-Z (MUST BE ALL CAPS)	
		NUMERIC	=	0-9	
		ALPHANUMERIC	=	A-Z, 0-9	
		LEFT JUSTIFY	=	LJ	RIGHT JUSTIFY = RJ
Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
55	Private Mailbox (PMB)	54	3	56	"PMB"
55	Private Mailbox Number or Letter	58	6	63	Alphanumeric, LJ
55	Payment Voucher Box Area	73	8	80	Conventional form size/style, Payment Voucher "1," "2," "3," or "4" – Shade box on Payment Voucher 4.
56	City (mandatory)	9	17	25	Alphanumeric
56	State (Use Standard Abbreviations in this publication.) (mandatory)	28	2	29	Alpha
56	If Foreign Country	28	19	46	Alphanumeric
56	ZIP Code	32	10	41	Numeric, "-", LJ
56	Payment Voucher Box Area	73	8	80	Conventional form size/style, Payment Voucher "1," "2," "3," or "4" – Shade box on Payment Voucher 4.
57	Payment Voucher Box Area	73	8	80	Conventional form size/style, Payment Voucher "1," "2," "3," or "4" – Shade box on Payment Voucher 4.
58	Where to Mail Payment Voucher Area	6	–	37	Conventional form size/style
58	Amount of Payment	50	9	58	"Amount of Payment" – conventional form size/style
58	Estate's or Trust's Amount of Payment	61	11	71	Numeric, RJ, whole dollars only. Decimal point must print at end of dollar amount at print position 71. Do not use commas.
59	Where to Mail Payment Voucher Area	6	–	37	Conventional form size/style
61	OCR Line (Check Digit mandatory) Use Check Digit Algorithm on page 45.	41	37	77	Alphanumeric, plus (+) sign, zero fill
62-63	Bottom Registration Mark, document ID, * and conventional Form 541-ES	–	–	–	End of bottom registration mark, document ID, and conventional form size/style

*Center document ID between positions 35 and 50 of the bottom registration mark. Use Courier 12-point, **not** bold.

If no spouse name, leave the applicable fields on print line 53 blank. **Note:** Do **not** leave spouse control field blank in OCR Line. Fill spouse control field with zeros. If no additional address, leave that field on print line 54 blank. Do **not** include deceased taxpayer/spouse information on scannable Form 541-ES.

Note: Record Layout is Reduced

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GUIDELINES FOR SCANNABLE VOUCHERS

Scannable Form FTB 3563 Specifications

Definitions: ALPHA = A-Z (MUST BE ALL CAPS)
 NUMERIC = 0-9
 ALPHANUMERIC = A-Z, 0-9
 LEFT JUSTIFY = LJ RIGHT JUSTIFY = RJ

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
1-44	Blank	—	—	—	—
45	"Detach Here"/"Do Not Mail" line	6	74	80	Conventional form size/style
46	Top Registration Mark	75	6	80	Conventional form size/style
46	When to File Area/Top Registration Mark	6	13	18	"(Calendar year – Due April 15, 2002)" Conventional form size/style
47	"Taxable Year"	6	7	13	Conventional form size/style
47	Title of Form	16	20	35	Conventional form size/style
47	"California Form" and underline	69	12	79	Conventional form size/style
48	Tax Year Area "2001"	8	5	12	Conventional form size/style
48	Title of Form	16	35	50	Conventional form size/style
48	Form Identifier (3563 (541)) Area	68	12	79	Conventional form size/style
49	Tax Year Area "2001"	8	5	12	Conventional form size/style
49	Title of Form	16	35	50	Conventional form size/style
49	Form Identifier (3563 (541)) Area	68	12	79	Conventional form size/style
49	Bold Line	6	74	80	Conventional form size/style
50	Blank Line	—	—	—	Conventional form size/style
51	Estate's or Trust's FEIN number (mandatory)	9	10	18	Numeric, "-"
51	Name Control (First Four Letters of Estate's or Trust's Proper Name.) (mandatory) Use OCR Line Field Population Directions in this publication	21	4	24	Alphanumeric, no embedded spaces, no symbols or punctuation
51	If Estate's or Trust's name and address information is unchanged from previous year, enter "***" otherwise, leave blank (mandatory)	26	2	27	"***"
51	Form Year Indicator	47	2	48	"01"
51	Account Period Ending (APE)	68	3	70	"APE"
51	APE	74	4	77	Calendar year payment = "0" at print position 77. Fiscal year payment = "MMYY".
52	Name of Estate or Trust (mandatory)	9	33	41	Alphanumeric
52	If Deceased, enter "DECD" and Date of Death (mandatory)	44	15	58	Alphanumeric, "(DECD mm-dd-yy)"
53	Name and Title of Fiduciary (mandatory)	9	33	41	Alphanumeric
54	Additional Address	9	30	38	Alphanumeric
54	Executor/Guardian	41	17	57	Alphanumeric
55	Street Address (mandatory)	9	30	38	Alphanumeric, no symbols other than "/"
55	Suite	41	5	45	Alpha, LJ
55	Number or Letter (No symbols)	47	5	51	Alphanumeric, LJ
55	Private Mailbox (PMB)	54	3	56	"PMB"
55	Private Mailbox Number or Letter	58	6	63	Alphanumeric, LJ
56	City (mandatory)	9	17	25	Alphanumeric

Scannable Form FTB 3563 Specifications

Definitions:	ALPHA	=	A-Z (MUST BE ALL CAPS)
	NUMERIC	=	0-9
	ALPHANUMERIC	=	A-Z, 0-9
	LEFT JUSTIFY	=	LJ
			RIGHT JUSTIFY = RJ

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
56	State use Standard Abbreviations in this publication (mandatory)	28	2	29	Alpha
56	If Foreign Country	28	19	46	Alphanumeric
56	ZIP Code	32	10	41	Numeric, "-", LJ
57	Blank	–	–	–	–
58	Cautionary Language/ Where to Mail Payment Voucher Area	6	–	45	Conventional form size/style
58	"Amount of payment"	49	9	58	"Amount of payment" Conventional form size/style
58	Estate's or Trust's Amount of Payment	61	11	71	Numeric, RJ, whole dollars only. Decimal point must print at end of dollar amount at print position 71. Do not use commas.
59	Cautionary Language/ Where to Mail Payment Voucher Area	6	–	29	Conventional form size/style
60	Cautionary Language/ Where to Mail Payment Voucher Area	6	–	29	Conventional form size/style
61	Cautionary Language/ Where to Mail Payment Voucher Area	6	–	29	Conventional form size/style
61	OCR Line (Check Digit mandatory) Use Check Digit Algorithm on page 45.	41	37	77	Alphanumeric, plus (+) sign, zero fill
62-63	Bottom Registration Mark, document ID, * and conventional form FTB 3563	–	–	–	End of bottom registration mark, document ID, and conventional form size/style

*Center document ID between positions 35 and 50 of the bottom registration mark. Use Courier 12-point, **not** bold.

Note: Do **not** leave spouse field blank in OCR Line. Fill spouse control field with zeros. If no additional address or executor/guardian name, leave the applicable fields on print line 54.

Note: Record Layout is Reduced

[illegible]